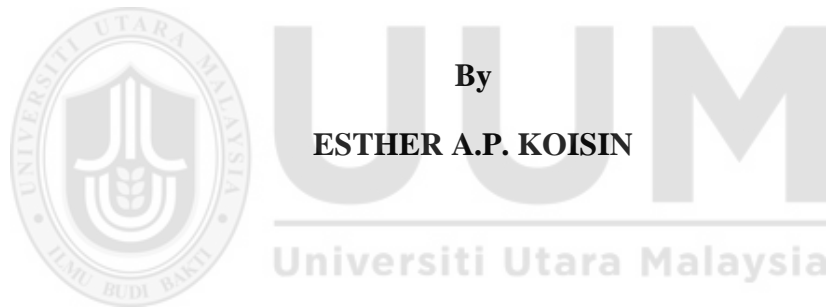


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**APPLYING A CASE MANAGEMENT SYSTEM TO SOLVE TIMELINESS  
PROBLEM IN INTERNATIONAL EXCHANGE OF TAX INFORMATION**



**By**

**ESTHER A.P. KOISIN**

**Thesis Submitted to  
Othman Yeop Abdullah Graduate School of Business  
Universiti Utara Malaysia  
In Fulfillment of the Requirement for Doctor of Management**





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## ABSTRACT

The standard for international exchange of information for tax purposes developed by the Organisation for Economic Cooperation and Development (OECD) which Malaysia committed to implement in 2009 states that a request for information should be responded within 90 days from the date it is received. However, based on the OECD peer review assessment in 2014, less than 40% of the requests received by Malaysia were responded within the standard time in 2010 to 2012. Similar timeliness issues also appear for 2013 to 2018. This study aims at applying a Case Management System in the administration of the tax information requests (CMS-EOI) in the Inland Revenue Board of Malaysia (IRBM) which act as the Competent Authority for Malaysia to solve the timeliness issue. This study employs the action research method via the following method: select the action, take action to determine the features of the CMS-EOI and evaluate the consequences and result of the intervention to the timeliness problem. Data collection and analysis procedure are in accordance with the pragmatic approach by employing both quantitative and qualitative methods. The results revealed that after introducing the CMS-EOI, an increase in percentage of requests were responded within the stipulated timeframe. Accordingly, this study benefits the IRBM both in finding a solution to a practical problem and in making a policy decision in improving work efficiency and effectiveness in managing the international exchange of tax information. This research findings contribute to the body of knowledge in terms of the application of action research method to find effective solution to a real timeliness problem within an organisation.

**Keywords:** Action Research, Case Management System, International Exchange of Tax Information, Inland Revenue Board of Malaysia, Timeliness



## ABSTRAK

Standard bagi pertukaran maklumat antarabangsa untuk tujuan cukai yang ditetapkan oleh Pertubuhan Kerjasama Ekonomi dan Pembangunan (OECD) yang mana Malaysia komited untuk melaksanakannya pada tahun 2009 menyatakan bahawa permintaan maklumat hendaklah diberi respons dalam tempoh 90 hari dari tarikh permintaan itu diterima. Walau bagaimanapun, mengikut penilaian OECD pada tahun 2014, kurang dari 40% permintaan yang diterima oleh Malaysia telah diberi respons dalam tempoh standard bagi 2010 hingga 2012. Isu kelewatan yang sama juga wujud bagi 2013 hingga 2018. Penyelidikan ini bertujuan untuk menggunakan Sistem Pengurusan Kes bagi Pertukaran Maklumat dalam pentadbiran permintaan antarabangsa bagi maklumat cukai (CMS-EOI) di Lembaga Hasil Dalam Negeri Malaysia (LHDNM) yang bertindak sebagai pihak berkuasa berwajib bagi Malaysia bagi pertukaran maklumat untuk menyelesaikan masalah kelewatan. Penyelidikan ini menggunakan kajian berasaskan tindakan melalui kaedah berikut: memilih tindakan, mengambil tindakan untuk menentukan ciri-ciri CMS-EOI dan menilai akibat dan hasil intervensi yang dibuat ke atas masalah kelewatan. Pengumpulan dan analisa data adalah mengikut pendekatan pragmatik dengan menggunakan prosedur kuantitatif dan kualitatif. Dapatan dari pengenalan CMS-EOI, terdapat kenaikan peratus permintaan diberi respons dalam tempoh yang ditetapkan. Sehubungan itu, penyelidikan ini telah memanfaatkan LHDNM dalam mencari penyelesaian kepada masalah pratikal dan juga dalam membuat keputusan polisi bagi meningkatkan kecekapan dan keberkesanan pentadbiran pertukaran maklumat antarabangsa. Penyelidikan ini juga menyumbang kepada pengetahuan penggunaan kaedah penyelidikan berasaskan tindakan dalam mencari penyelesaian kepada masalah kelewatan sebenar dalam sesebuah organisasi.

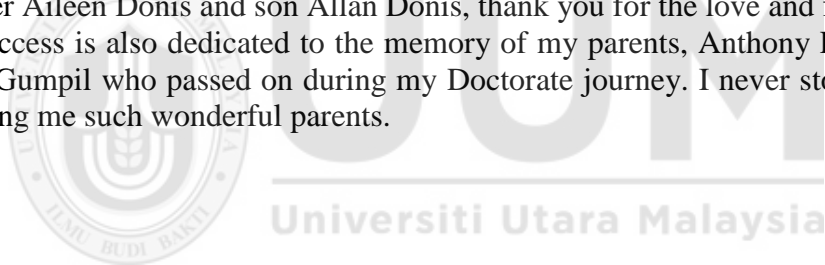
**Katakunci:** Kajian berasaskan tindakan, Sistem pengurusan kes, Pertukaran antarabangsa maklumat cukai, Lembaga Hasil Dalam Negeri Malaysia, Ketepatan masa

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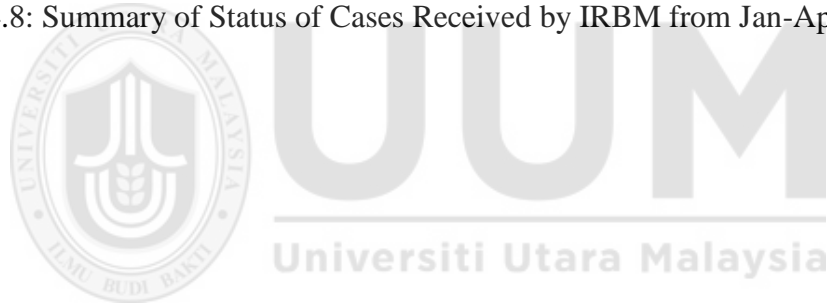
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## LIST OF ABBREVIATIONS

A	Attitude
AEOI	Automatic Exchange of Information
ATAF	African Tax Administrations Forum
ATO	Australian Taxation Office
BI	Behavioral Intentions
BNM	Bank Negara Malaysia
CA	Competent Authority
CATA	Commonwealth Association of Tax Administrations
CIAT	Inter-American Center of Tax Administrations
CMAA	Convention on Mutual Administrative Assistance in Tax Matters
CMS	Case Management System
CMS-AUDIT	Case Management System for audit cases
CMS- INVESTIGATION	Case Management System for investigation cases
DIT	Department of International Taxation
DOI	Diffusion of Innovation
DW	Data Warehouse
EOI	Exchange of Information
EOIR	Exchange of Information on Request
ETP	Enterprise Taxpayers Profile
FATF	Financial Action Task Force
HIDEF	Hasil International Data Exchange Facility
IA&EOI	International Affairs and Exchange of Information
IATS	Internationally Agreed Tax Standards
IRBM	Inland Revenue Board of Malaysia
MCAA	Multilateral Competent Authority Agreement
MIS	Management Information System
OECD	Organisation for Economic Co-operation and Development
PCB	Perceived Behavioural Control

PEU	Perceived Ease of Use
PMIS	Project Management Information System
PU	Perceived Usefulness
RCA	Requesting Competent Authority
SGATAR	Study Group on Asian Tax Administrations and Research
TAM	Technology Acceptance Model
TCD	Tax Compliance Department
TIEA	Tax Information Exchange Agreement
TPB	Theory of Planned Behaviour
TRA	Theory of Reasoned Action
UAT	User Acceptance Test
UMS	User Management System
URS	User Requirement Study



## **Chapter 1 : Introduction**

### **1.1. Introduction**

This chapter provides the background of the study which covers the development of the Internationally Agreed Tax Standards (IATS) for Transparency and Exchange of Information on Request (EOIR) for tax purposes, its importance and Malaysia's commitment to it. This chapter also provides a description of the general organisational process in administering the EOIR by jurisdictions including the Inland Revenue Board of Malaysia (IRBM). It further discusses the requirement to meet the standard time to respond to the EOIR cases and the timeliness issue faced by the IRBM which led to the motivation of this study. The problem statement, research questions, research objectives and the scope of the study are also presented in this chapter. To give context to the key terms used in this study, a list explaining the definitions of the key terms are also provided here. In this chapter, the structure and how the thesis is organised is also laid out.

### **1.2. Background of the Study**

#### **1.2.1. The IATS for EOIR and Malaysia's commitment**

The Organisation for Economic Cooperation and Development (OECD) has developed two sets of standards for transparency and exchange of information which complement each other. The first is the standard for Exchange of Information on Request (EOIR) and the second, the standard on Automatic Exchange of Information of Information (AEOI) on Financial Accounts which is also referred to as the Common Reporting Standard (CRS) (Global Forum, 2018).

The development of IATS for EOIR aims at providing tax administrations with a tool to combat tax avoidance and tax evasion. According to the OECD, tax avoidance and tax evasion threaten government revenues throughout the world. In many developed countries, tax avoidance and tax evasion involve huge amount of taxes which runs into billions of Euros. Developing countries are also not spared. The seriousness of tax avoidance and evasion causes developing countries to lose their main source of revenue (OECD, 2009).

While globalisation generates opportunities to increase global wealth, it also results in increased risks on tax avoidance and tax evasion. The increase in cross-border flows that come with a global financial system require more effective tax cooperation to address tax avoidance and tax evasion. High level of transparency and better information exchange for tax purposes among tax jurisdictions are key to ensuring that taxpayers have no place to hide their income and assets. These are also useful to ensuring that they pay the right amount of tax in the right tax jurisdiction (OECD, 2009).

The standard on EOIR draws from the provision contained in the Article 26 of the OECD Model Tax Convention and the 2002 Model Agreement of Exchange of Information on Tax Matters. The standard requires the exchange of information on request for information that is foreseeable relevant to the administration and enforcement of domestic laws of the exchange partners. This is to create a level playing field among jurisdictions who wish to be exchange partners. However, fishing expeditions which refers to speculative requests for information that have no apparent nexus to an opened investigation are not authorised (Global Forum, 2019). In line with the term of reference



on the implementation of the EOIR standard, Malaysia exchange of information in both civil and criminal tax matters (OECD, 2014).

The term “foreseeably relevant” in the EOIR standard, in essence provides for a wide scope of information that may be sought by the jurisdictions from its exchange partners. This could include information relating to interest, dividends or capital gains, bank information, fiduciary information relating to trusts, or ownership information of companies (OECD, 2016).

The standard also stipulates that the exchange should not be restricted by bank secrecy or domestic tax interest requirement of the requested jurisdictions (OECD, 2018). This has led to the abolishment of bank secrecy around the world in response to the G20 declaration in their meeting in London in April 2009 that the era of bank secrecy is over and they will deploy sanctions and countermeasures against non-cooperative jurisdictions including tax havens that do not adopt the EOIR standard developed by the OECD (G20, 2009).

Jurisdiction that does not cooperate to implement the standards is faced with possible sanctions by the G20 members. The sanctions include increased disclosure requirements on the part of taxpayers and financial institutions to report transactions involving non-cooperative jurisdictions, withholding taxes in respect of a wide variety of payments, denying deductions in respect of expense payments to payees resident in a non-cooperative jurisdiction, reviewing tax treaty policy, asking international institutions and regional development banks to review their investment policies and giving extra weight to the principles of tax transparency and information exchange when designing bilateral

aid programs (G20, 2009). These sanctions could lead to a decrease in foreign direct investment to the affected jurisdiction.

Since 2008, the G20 comprising of 19 individual countries and the European Union, which accounts for about 85% of the global GDP (Nelson, 2018) has made tax evasion and the implementation of international standards of transparency and exchange of information as a key feature in the G20 Summit (OECD, 2010). Since then, tax evasion and the implementation of international standards of transparency and exchange of information have been high on the international political (OECD, 2010).

In ensuring that the EOIR standard could be met, there is also a requirement that reliable information must be available and tax authorities must have powers to obtain that information in order to be able to provide the requested information to the requesting jurisdictions. Further, the standard also states that taxpayers' right must be respected and that there is a strict confidentiality requirement to be observed on the information exchanged to strike a balance between taxpayers' privacy and the need for jurisdictions to enforce their tax laws.

The standard time for providing the requested information to the requesting jurisdiction under the IATS for EOIR is 90 days from the date the request is received. Timeliness is considered as an important element of the IATS for EOIR as a delay in providing the information may cause the information to lose its usefulness in the completion of an audit or investigation work of the requesting jurisdiction (Global Forum, 2019).

The standard on EOIR was adopted by the G20 ministers of finance at their meeting in Berlin, Germany in 2004 (G20, 2004) and by the United Nations Committee of Experts

on International Cooperation in Tax Matters in October 2008 (OECD, 2009). As a result of the endorsement by the United Nations Committee of Experts on International Cooperation in Tax Matters on the OECD standard on EOIR, the OECD standard on EOIR has been incorporated in the UN Model Tax Convention in October 2008 (OECD, 2009). Both the OECD Model Tax Convention and the UN Model Tax Convention serve as a model for the vast majority of bilateral exchange agreements entered into by OECD and non-OECD countries.

In 2009, the four OECD countries namely Austria, Belgium, Luxembourg and Switzerland which initially had reservation on the EOIR standard, finally gave their endorsement to the standard. Another three tax havens identified by OECD as non-cooperative tax havens which are Andorra, Liechtenstein and Monaco, also gave their endorsement to the OECD standard on EOIR in March 2009 (OECD, 2009). This was in time before the list of jurisdictions that has not substantially implemented the EOIR standard was issued by OECD in April 2009.

During the meeting of the G20 on 2 April 2009 in London, the OECD published a list of jurisdictions that have not substantially implemented the EOIR standard (OECD, 2009). The list, referred to as the blacklist by Reuters (Reuters, 2009) has listed four Global Forum members which are Costa Rica, Malaysia, Philippines and Uruguay as jurisdictions that has not substantially implemented the EOIR standard. Following the listing, on 3 April 2009 Malaysia made a commitment to implement the IATS for EOIR (BNM, 2009). The rest of the three jurisdictions have also been made their commitments, resulting in the removal of the all four jurisdictions from the list soon after it was published.

All the non-OECD countries which expressed a reservation to the Article 26 of the OECD Model Tax Convention have also withdrawn their reservation, including Brazil, Chile and Thailand. With these developments, the OECD has considered that the standard contained in the Article 26 of the OECD Model Tax Convention and the 2002 Model Agreement of Exchange of Information on Tax Matters as the internationally agreed standard for EOIR (OECD, 2009).

Following the development of the IATS for EOIR, the OECD has also developed the standard for automatic exchange of information (AEOI) on financial accounts in 2014. This standard, also referred to as the Common Reporting Standard (CRS) requires jurisdictions to obtain financial information of non-resident account holders and controlling persons of passive non-financial entities from their financial institutions and automatically exchange that information with other jurisdictions on an annual basis. The first exchange between jurisdictions began in 2017 (OECD, 2018). The proposal by the OECD to introduce the AEOI on financial accounts was fully endorsed by the G20 finance ministers and central bank governors during their meeting in February 2014 (OECD, 2016). As at May 2019, more than 100 jurisdictions have already committed to exchange the information under the AEOI standard (OECD, 2019).

The implementation of the CRS is expected to increase the number of EOIR cases as a result of more audit and investigation activities by the respective jurisdictions following the availability of financial information of their residents kept offshore. This was confirmed by the Global Forum during its 11th plenary meeting in Punta del Este, Uruguay in November 2018 (OECD, 2018). The increase in EOIR cases may escalate the



timeliness problem in responding to the EOIR cases in IRBM if the timeliness problem is not addressed.

### **1.2.2. The Importance of EOIR**

Due to the significance of EOIR as a tool to combat tax evasion and the need to increase international tax cooperation, other international bodies have joined the OECD in acknowledging the importance of exchange of information mechanism for better tax administration and tax compliance.

In the Asian and Pacific region, the Study Group on Asian Tax Administrations and Research (SGATAR) which was founded in 1970 with 17 jurisdiction members agreed to enhance the exchange of information among its members in an effort to counter tax evasion at their 2013 meeting in Jeju, Republic of Korea (Paul Vandenberg & Myrold, 2015).

In the African region, the African Tax Administrations Forum (ATAF) which was founded in 2009 and has 37 countries as members, acknowledges that a key element of international cooperation in tax matters is exchange of information (ATAF, 2019).

The Latin American tax administrations under the auspices of the Inter-American Center of Tax Administrations (CIAT), founded in 1967 and has 42 countries as members and associate members from four continents namely from the Americas, European Countries, African countries and Asian country is also actively participating in the Global Forum meetings on transparency and exchange of information (CIAT News, 2019).

The Commonwealth Association of Tax Administrators (CATA) which is one the largest international organisations for tax administrators with 46 member countries, in its communique issued during its 39th Annual Technical Conference in Nadi, Fiji in November 2018 acknowledges the demand for transparency and exchange of information standards (CATA, 2018).

Based on the survey by OECD on 32 jurisdictions, EOIR has resulted in €520 million tax recovered in 2012, €745 million in 2013 and €667 million in 2014 (OECD, 2015). Although a comprehensive statistic on the contribution of EOIR to tax collection is not available, some jurisdictions have reported that the information from EOIR have contributed significantly to the tax liabilities raised which would have gone undetected if not for the international cooperation under the EOIR mechanism.

Statistic from the Australian Taxation Office (ATO) annual reports tabulated in Table 1.1 shows that a total of AUD 460 million was raised from information received from top 10 exchange partners in 2012-2013 and AUD 241 million in 2013-2014. Singapore ranked top as provider of information that had the highest total tax raised by ATO for 2012-2013 amounting to AUD159 million followed by the United Kingdom with a total tax raised by ATO amounting to AUD147 million. In 2013-2014, Malaysia was also identified as one of the top 10 providers of information that contributed to the top 10 in term of tax raised by ATO. The tax raised amounts to in total from the information provided by Malaysia, AUD 9 million. Although Malaysia on average was only able to provide the requested information to an average 38% for the cases it received in 2010-2012 within the 90-days standard timeline as shown in Table 1.4, it proves that this information was very

useful and have helped its treaty partners in finalising their audit and investigation related cases.

Table 1.1  
*Tax Raised by ATO from Top 10 EOIR Provider in 2012-2014*

2012-2013			2013-2014	
Ranking	EOI Partner	Tax Liability Raised (AUD Million)	EOI Partner	Tax Liability Raised (AUD Million)
1	Singapore	159	UK	39
2	UK	147	South Africa	38
3	Cayman Islands	38	Jersey	38
4	Netherlands	25	Cook Islands	28
5	USA	24	Italy	28
6	Ireland	22	Bahamas	21
7	New Zealand	14	Singapore	18
8	Italy	11	Japan	13
9	China	10	Bermuda	9
10	British Virgin Islands	10	Malaysia	9
	Total	460		241

Source: ATO Annual Reports

In the Asian region, although the number of requests made under EOIR mechanism by most of the jurisdictions is still low, for instance, in the case of Malaysia the number of requests made by Malaysia during the period from 2016-2017 were only 24 but the information received have contributed to a significant amount of tax liability raised as shown in Table 1.2. In 2016, a total of RM6,545,966.05 was raised and in 2017, the amount increased to RM14,196,316.13. The total amount of RM13,981,607.24 raised in 2017 was from just two cases from the information received from Singapore. The rest of the tax raised is just from one case each for the information received from Bermuda, Japan and Myanmar (EOI Unit IRBM, 2018).

Table 1.2  
*Tax Raised by IRBM from EOIR in 2016-2017*

	2016	2017
<b>EOI Partner</b>	<b>Tax Liability Raised (RM)</b>	<b>Tax Liability Raised (RM)</b>
Bermuda	3,106,714.69	-
Japan	136,251.36	214,708.89
Myanmar	3,303,000.00	-
Singapore	-	13,981,607.24
Total	6,545,966.05	14,196,316.13

Source: EOI Unit, IRBM

It is expected that more requests will be made by Malaysia when audit officers are more aware of the EOIR mechanism. Introduction of the CMS-EOI although aim mainly to address the timeliness problem in responding to the requests made by Malaysia's exchange partners, it is also seen as one of the ways to increase the awareness of the audit officers on the availability of the EOIR mechanism. Hence, increasing the EOI partner to which information are received and tax raised as a result of the EOIR mechanism (OECD, 2019). For the Philippines, in 2014, the Bureau of Internal Revenue was able to collect USD1,000,000 from just two cases with the information received from the EOIR mechanism (Bandon, 2015). These statistics support that EOIR is an important mechanism to combat tax evasion. Timeliness in providing the requested information according to the IATS timeframe ensures that the usefulness of the requested information remains to an on-going audit or investigation as advocated by the OECD.



### **1.2.3. Timeliness of EOIR responses on EOIR**

Based on the reports by the Global Forum on the implementation of the IATS for EOIR on Malaysia and some of the Global Forum members under the Phase 2 reviews covering a period of 3 years, most jurisdictions were unable to respond to all the requests they received within the 90 days standard. Therefore, recommendations had been given by the OECD in the peer review assessment reports to take measures to ensure that each jurisdiction should ensure timely response to the requests.

The statistics of some of the global forum members including Malaysia are tabulated in Table 1.3. From the statistics, some jurisdictions such as Singapore, South Africa, Hong Kong and United Kingdom were able to provide the information within 90 days on more than 50% of the total requests during the period covered in the review while some recorded below 20% such as Andorra, Barbados, Germany, Indonesia, Italy, the Philippines, and Turkey. Among the jurisdictions that recorded between 20% - 50% are Bahamas, Brazil, France, Japan and Malaysia.

Table 1.3

*Response Times on EOIR by Some of the Global Forum Members*

<b>Jurisdiction</b>	<b>Full response within 90 days</b>	<b>Full response 91 – 180 days</b>	<b>Full response 181 – 1 Year</b>	<b>Full response &gt; 1 year</b>
Andorra	14%	10%	17%	41%
Bahamas	25%	50%	10%	0%
Barbados	10%	21%	21%	31%
Brazil	20%	26%	22%	15%
Costa Rica	58%	34%	8%	0%
France	44%	33%	14%	9%
Germany	12%	35%	25%	0%
Hong Kong	75%	10%	0%	3%
India	23%	34%	22%	21%
Indonesia	15%	20%	21%	13%
Italy	15%	25%	31%	28%
Japan	20%	30%	39%	11%
Macao	50%	50%	0%	0%
Malaysia	38%	16%	23%	12%
Philippines	10%	30%	17%	31%
Singapore	84%	8%	5%	0.3%
South Africa	80%	10%	4.52%	2%
Turkey	11%	19%	29%	41%
UK	54%	22%	17%	7%

Source: Table Prepared from Data calculated by the Researcher into Percentage from the OECD Phase 2 Peer Review Reports.

Various reasons have been reported in the OECD Peer Review assessment reports that attributed to the delays in the EOIR responses. For example, complexity of cases and workload in the EOI Unit or the audit officers responsible for taking action on the requests as stated in Australia report (OECD, 2013). No direct access to information and therefore dependent of the various states authority's internal policy to gather the information as reported in Germany report (OECD, 2013). Further, lack of prioritisation, the EOI Unit's inability to follow up on pending actions and to obtain information sought from the revenue district offices as well as lack of training are also contributing to the delay as stated in the Philippines report (OECD, 2013). The competing priority of tax inspectors or auditor as explained in the Turkey report (OECD, 2013) are also some of the concerns.

Lack of staff and lack of awareness at the level of local tax offices which are responsible for obtaining the significant parts of the information are also listed as some of the reasons for delay as stated in the Indonesia report (OECD, 2014). In the report for India, difficulty in monitoring the requests is one of the reasons provided (OECD, 2013). In the Malaysian report, among the reasons stated are no dedicated team concentrating solely on EOI and no internal timelines or follow-up procedures in place. Audit officers and investigators are also reported as not very aware of the importance and urgency to respond to the EOIR cases. A dedicated EOI team for Malaysia has since been set up in 1 January 2013. Since then, the EOI team has taken steps to engage with audit officers and investigators to sensitise them of the importance of EOI. An EOI manual and an electronic database were developed establishing procedures, templates and timelines to handle EOI requests. Although Malaysia appears to be better equipped to handle EOI requests in an efficient and timely manner since the establishment of the dedicated EOI team, Malaysia was recommended by the OECD to monitor the implementation of the measures taken since then to ensure that answers to EOI requests are made in a timely manner in all cases (OECD, 2014). Based on the EOI statistics recorded by the dedicated EOI Unit from 2014 to 2018 however, timeliness still remains a problem for Malaysia.

#### **1.2.4. Monitoring the implementation of the IATS for EOIR by OECD**

The implementations of the IATS for EOIR are monitored by the Global Forum on Transparency and Exchange of Information for Tax Purposes (Global Forum) through a peer review process. The Global Forum was established by the OECD in 2000. Its membership initially consisted of the 32 OECD countries. The Global Forum was restructured in September 2009 in response to a call by the G20 to strengthen the

implementation of the IATS for EOIR. The Global Forum has since expanded and has 154 members as at 9 May 2019 which consist of not only the OECD countries but also the non-OECD countries (Global Forum, 2019). Malaysia is a member of the Global Forum since 2009.

For the purposes of carrying out an in-depth monitoring and peer review of the implementation of the IATS for EOIR, a Peer Review Group (PRG) was set up by the Global Forum. The PRG is also responsible to develop the methodology and detailed terms of reference for the purpose of peer review assessment. The PRG comprises of 30 member jurisdictions selected among the Global Forum members. A member of the PRG normally serve only to a term of three-year period to provide opportunity to other members to be involved in the PRG work. Malaysia was a member of the PRG from 2010 and has stepped aside in 2013 together with several other members in line with the wishes of the Global Forum to provide opportunities for other members of the Global Forum to be involved in the work of the PRG (Global Forum, 2019).

The peer review process evaluates the jurisdictions' compliance with the IATS for EOIR. The first round of reviews commenced in 2010 and was completed in June 2016. The reviews were made based on the 2010 term of reference developed by the PRG and took place in two phases. Phase 1 examined the legal and regulatory framework and Phase 2 looked into the implementation of this framework in practice (Global Forum, 2019).

Reviewed jurisdictions are given a rating for each of the element reviewed. Based on these individual element ratings, an overall rating is assigned. Rating are categorised as either

“Compliant”, “Largely Compliant”, “Partly Compliant” or “Non-Compliant” to the IATS for EOIR (Global Forum, 2019).

The second round of reviews with the new terms of reference was launched in June 2016. In this new round of review, assessments are based on the 2016 terms of reference which contains principles that have been revised to ensure that these reflect the latest developments in international transparency. These include a strengthened standard on the availability of beneficial ownership information as set out by the Financial Action Task Force (FATF) standards as well as the access of the beneficial ownership information by the tax authorities (Global Forum, 2016).

The FATF is an inter-governmental body established in 1989. It has 38 member jurisdictions as at 10 May 2019 including Malaysia. FATF also has a number of observers, associate members and observer organisations. The objectives of the FATF are to set standards and promote effective implementation of legal, regulatory and operational measures for combating money laundering, terrorist financing and other related threats to the integrity of the international financial system (FATF, 2019).

The FATF has developed a series of recommendations that are recognised as the international standards for combating of money laundering and the financing of terrorism and proliferation of weapons of mass destruction. Two of the recommendations issued by FATF which are the recommendations 23 and 24 relate to transparency and beneficial owner of legal persons and legal arrangements. Members of FATF also undergo peer review process to ensure compliance by its members to all the standard recommendations of FATF (FATF, 2019) .

Previously, under the 2010 terms of reference, the OECD's IATS for EOIR only require the availability of legal ownership and identity information of legal entities and arrangements. The new 2016 terms of reference introduce the requirement pertaining not only to the legal ownership but also to the availability of beneficial ownership of entities and arrangements as in the FATF standards. This is meant to strengthen the fight against anonymous shell companies and the use of legal arrangements to conceal ownership identity (Global Forum, 2019) .

During the peer reviews, all members of the Global Forum are invited to provide inputs regarding their EOIR experience with the assessed jurisdiction or to highlight any specific issues they would like to see examined. The assessment team which usually consist of two expert assessors from the Global Forum member jurisdictions along with a member of the Global Forum secretariat takes into consideration the inputs received. The inputs depending on the exchange partner's experience particularly on timeliness of responses that were provided by the assessed jurisdiction has a significant influence on the rating of the timeliness element. The assessment teams prepare draft peer review reports and these draft reports are circulated to all Global Forum members and not confined only to members of the PRG for their comments. After taking into account the comments from the members of the Global Forum, the reports are discussed and approved by the PRG and circulated again to the members of the Global Forum before finally considered as adopted. Following the adoption by the Global Forum, the report is published and made available to public access (Global Forum, 2019).

Where the report includes recommendations to address weakness identified during the review, the jurisdiction is required to make the necessary improvements. As part of the



monitoring process, the assessed jurisdictions are required to provide follow up reports on an annual basis on the actions they have taken to address the recommendations (OECD, Global Forum, 2019).

The second round of review on Malaysia commences in the first half of 2018. The on-site visit by the assessment was conducted in October 2018. The review covers the implementation of EOIR period from 1 January 2015 to 31 December 2017 (Global Forum, 2019). The report of the review was discussed at the PRG meeting in June 2019 and subsequently put to the Global Forum for approval and published on 30 July 2019.

#### **1.2.5. Organisational Process in the Administration of EOIR**

Organisational process in the administration of EOIR refers to how the jurisdiction process the requests received from its treaty partner. Jurisdictions have different organisational process. This may differ according to the geographical size of the jurisdiction.

Based on the Peer Review reports of the OECD, it is noted that for a comparatively smaller geographical size jurisdiction, the administration of the EOIR cases including the gathering of all the requested information are done by the EOI Unit in the tax administration itself. Examples of such jurisdictions are Singapore and Hong Kong. Unlike jurisdiction for examples Malaysia and Indonesia where the gathering of the requested information is not performed solely by the EOI Unit but also by the audit officers at the local tax office in the various regions, the EOI team in Singapore is part of the investigation team who performs the gathering of information for all EOIR cases. (OECD, 2013).

For geographically larger jurisdictions, although the management of all EOIR cases can still be made administratively by the EOI Unit, gathering of all the requested information may not be feasible to be done just by the EOI Unit itself. Reliance then has to be made to the assistance of the audit officers at the local tax office in the various regions, district and branch offices to perform the gathering of some of the requested information. This is the case for jurisdictions such as reported in the OECD peer review reports for Indonesia, Malaysia, Philippines and India in the Asian region. In this respect, the CMS-EOI is seen as capable to improve the timeliness in responding to the EOIR when the allocation of the EOIR cases can be made on-line and communication between the EOI Unit and all the relevant audit officers in the branch offices could be made through the system.

Following Malaysia's commitment to implement the IATS for EOIR in 2009, the IRBM has put in place an organisational procedure to administer the EOIR cases. Since 1 January 2013, a dedicated EOI Unit under the Department of International Taxation (DIT) was set up in the IRBM to administer the EOIR cases. Figure 1.1 below shows the organisational procedure in managing the EOIR cases in the IRBM.

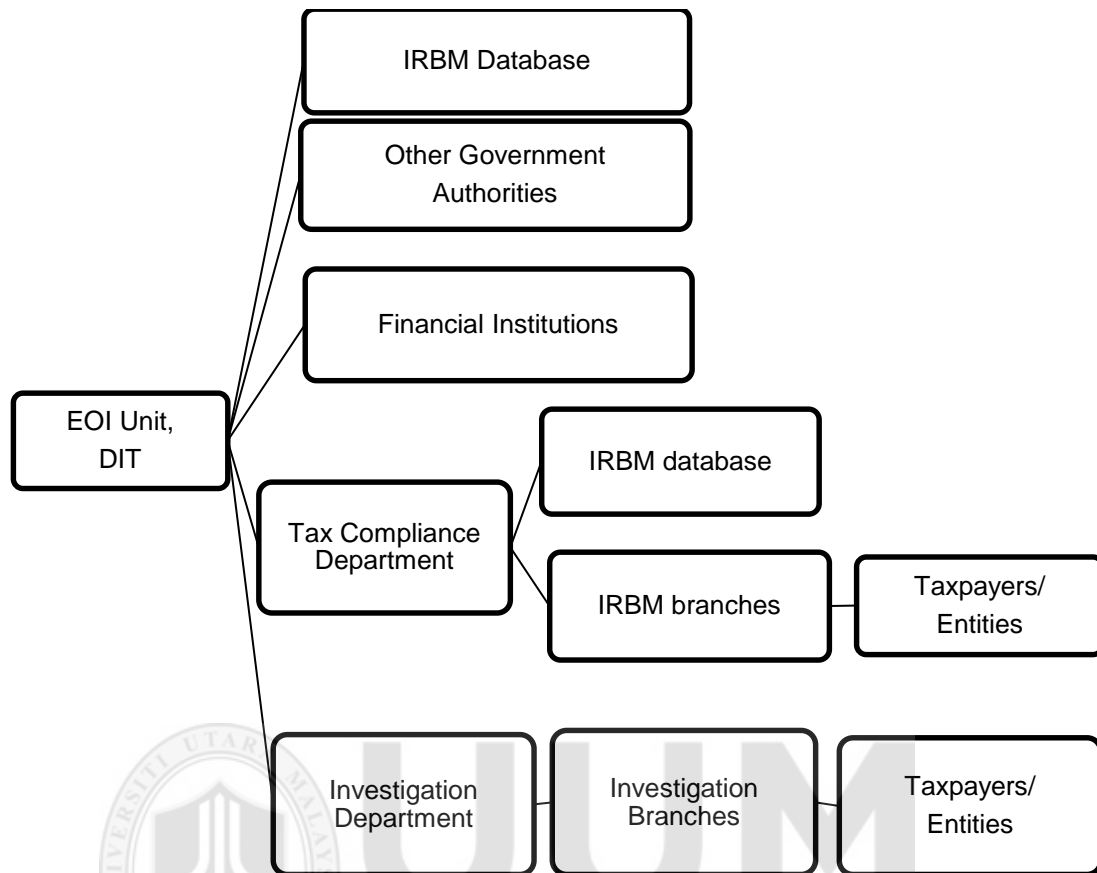


Figure 1.1  
*Organisational Process in Administering EOIR in IRBM*  
 Source: EOI Unit, IRBM

Once a request is received from an exchange partner jurisdiction, it would be registered in a standalone database by the EOI Unit. The request will be scrutinised to ensure that there is a legal basis for the request and that the request meet the foreseeable relevance requirement under the IATS for EOIR before further action is taken to gather the requested information. If the requested information is readily available in the IRBM's database and the EOI officers at the EOI Unit are authorised to access to that information, this information will be extracted by the EOI Unit officers themselves. For other information in the custody of other government authorities or financial institutions, the

EOI Unit will write to these entities to request for the information. As for information in the IRBM's database that is not within the authority of the EOI officers in the EOI Unit to access, a written request to the Tax Compliance Department (TCD) to provide the information will be made.

The same procedure is involved for information that may not readily be available in the IRBM's database and may need to be obtained with the assistance from the audit officers at the branch level. In such a case, a written request will be made by the TCD to the relevant branch. Requests for assistance are made by the EOI Unit through the TCD as TCD has jurisdiction over the work of the audit officers at the branches (EOI Unit IRBM, 2013).

Prior to 2016, some EOIR cases were referred to the Investigation Department instead of the TCD. These were cases that require higher access powers to obtain the information. Examples of such cases are where a surprise visit or search and seizure are necessary to collect the requested information or when handling criminal cases.

Beginning 2016, all EOIR cases that require the branches to collect the requested information are sent to the TCD. The TCD will only allocate an EOIR case to the investigation branch if there is an ongoing domestic investigation being carried out pertaining to that case.

Requests in the form of written letters from the EOI Unit are delivered by hand to the TCD. Although the office of the EOI Unit and the TCD are within the same building, the delivery of the request letters is not instantaneous as the movement of this physical

documents need to be recorded in the EOI Unit before being despatched and those request letters also go through the recording process at the TCD upon receipt.

In the TCD, these requests are vetted manually by the director of the audit development division before they are handed to the officer who is tasked to process the requests in that division. The officer concern extracts any information readily available in the IRBM database to be provided to the EOI Unit.

For other information that needs to be collected at the branch level, the officer concern drafts a request letter for the director of audit development division to request the relevant branch to collect the requested information. The request letter together with all other relevant supporting documents is then sent to the relevant branch by mail. The sending of mails in the IRBM is processed centrally by the mail unit under the logistic and asset department. All mails are first recorded by the mail unit be it those being sent out or received.

At the branch level, the procedure of receiving physical mail is similar to that at the headquarters. Mails are centrally processed at the mail unit before they are distributed to the relevant sections. The requests then move to the section head followed by the audit manager and finally to the audit officer who is tasked to gather the requested information.

There are basically two procedures of collecting the information. Firstly, this could be done by performing a desk audit in which the audit officer issues a notice to the holder of the information to produce the requested information. Secondly, in some cases, by field audit where the audit officer visits the taxpayer's premise to collect the information when necessary. Field audit is performed in a case where there is a need to review the accounting

records and the underlying documentation to confirm whether the transactions indeed have taken place as claimed by the taxpayer under review in the requesting jurisdiction.

The OECD has developed a tracking system which jurisdictions are free to adopt in the administration of their EOIR cases. The IRBM has started using the OECD tracking system since January 2016. However, this tracking system is not an integrated system that allows the online allocation of EOIR cases to the audit officers at the branch level and is therefore has limited functions for the IRBM's case. With the OECD tracking system, allocation of cases still has to be made outside the system hence it takes time for the cases to eventually reach the audit officer concern to collect the requested information and for a comprehensive monitoring of the progress of the EOIR cases to be performed.

#### **1.2.6. Criteria to be Treated as Compliant to the Tax Transparency Standards**

In determining whether a jurisdiction is compliant to the standards of transparency, both standards for EOIR and AEOI are taken into consideration. The Global Forum has set out three objective criteria for jurisdictions to meet in order to be treated as compliant to the tax transparency standards. The first criterion is that the jurisdiction must have implemented the IATS for EOIR. Second, the jurisdiction must have implemented the AEOI for financial accounts information and third, the jurisdiction must have either participated in the OECD's Convention on Mutual Administrative Assistance in Tax Matters (CMAA), or if not, it must have a sufficiently broad network of exchange agreements concluded bilaterally with other jurisdictions which permit both EOIR and AEOI (OECD, 2018).

These criteria were further extended by the OECD in June 2018 following a call made by the G20 during its 2017 meeting. The expanded criteria introduce an addition of another three more criteria in order for a jurisdiction to be considered as compliant to the tax transparency standard. The three criteria are, firstly, that a jurisdiction must at least receive an overall rating of a 'largely compliant' with respect to the IATS for EOIR. Secondly, all necessary legislation for implementing the AEOI standard must be in place, with exchanges should have commenced by the end of 2018. Thirdly, with regard to the jurisdiction's participation in the CMAA, the agreements with 'substantially all interested and appropriate partners' must be activated by the end of 2019, and the CMAA must be in force. If not, as an alternative to the participation to the CMAA, the requirement is that the jurisdiction must have a sufficiently broad exchange network of bilateral agreements in force permitting both EOIR and AEOI (OECD,2018).

In order for a jurisdiction to be considered as compliant with the tax transparency standard, it would need to meet the benchmark of at least two of the three new criteria. Jurisdiction may still be considered as failing to comply with the tax transparency standard notwithstanding that it has met the benchmarks of two of the three criteria if it is determined to be overall as 'non-compliant' for its implementation of the IATS for EOIR, or if it has failed to meet its commitment to the Global Forum to implement the AEOI Standard by 2018 (OECD,2018). This shows how important the EOIR rating and the need to manage the timeliness issue in responding to the EOIR cases.

All Global Forum members except developing countries without financial centres will be assessed on these standards, as well as non-member jurisdictions that are identified by the Global Forum as relevant for the purposes of its work. A report on the identity of those

jurisdictions that still do not comply will be provided by the Global Forum to the G20 during the G20 Leaders' Summit in 2019 which is scheduled in June 2019 (OECD, 2018). Complying to the IATS for EOIR therefore is important to Malaysia as it to the rest of the Global Forum members to avoid appearing in the "blacklist". Malaysia therefore as a member of the Global Forum that has committed to both the EOIR and AEOI standards needs to ensure that the timeliness of EOIR exchanges meet the standard.

#### **1.2.7. The Motivation of the Researcher to Conduct this study**

The researcher is an officer of the IRBM heading the division responsible for managing the EOIR cases. Following the outcome of the first round of review and the persistent timeliness problem experienced by the IRBM, it has been a great motivation for the researcher to contribute to the better management of the EOIR cases in the IRBM.

#### **1.3. Problem Statement**

Malaysia has undergone the first round of review which comprises of Phase 1 Peer Review assessment in 2011 and the Phase 2 Peer Review assessment in 2014. The result of the Phase 1 Peer Review assessment shows that Malaysia's legal and regulatory framework is in place (OECD, 2011). Having a legal and regulatory framework in place should therefore allow Malaysia to exchange information on request according to the IATS effectively with its exchange partners. This is to a large extent reflected in the result of the Phase 2 Peer Review assessment on Malaysia where under the assessment, Malaysia was assessed on overall as largely compliant (OECD, 2014). However, in terms of timeliness, for the years reviewed that is from 2010 to 2012, an average of only 38% of the requests were fully responded within the 90 days standard. Table 1.4 is extracted



from the OECD report showing number of cases and percentage of cases responded within the 90 days standard, and on a cumulative basis within 180 days, within one year and more than one year. The presentation is done on a cumulative basis in line with the way OECD presents the response time data to consider the achievements of the jurisdictions in their assessment reports. This is because consideration is also given by OECD especially to the percentage of cases responded within 180 days and within one year after first considering the percentage of cases responded within 90 days. This means, although a jurisdiction may not have been able to achieve the 90 days standard to most of the cases but a higher percentage on a cumulative basis responded within 180 days and within one year would be better than a higher percentage of cases responded more than a year.

Table 1.4  
*Response Times for Requests Received by IRBM in 2010-2012*

	2010		2011		2012		Total	Average
	No.	%	No.	%	No.	%	No.	%
Total number of requests received	7	100	16	100	38	100	61	100
Full response: ≤ 90 days	4	57	1	6	18	47	23	38
Full response: ≤ 180 days (cumulative)	4	57	8	50	21	55	33	54
Full response: ≤ 1 year (cumulative)	5	71	12	75	30	78	47	77
Full response: > 1 year	0	0	3	19	4	11	7	12
Declined for valid reasons	0	0	0	0	0	0	0	0
Failure to obtain and provide information requested	2	29	0	0	0	0	2	3
Requests still pending at end of the review period	0	0	1	6	4	11	5	8

Source: OECD Phase 2 Peer Review Assessment Report on Malaysia (OECD,2014)

A review of the statistics recorded by the EOI Unit, IRBM for the next three years since the OECD peer review assessment report was published in 2014, also shows that

timeliness remains a problem as shown in Table 1.5. During that period from 2014 to 2016, the average percentage of EOIR cases responded within the standard of 90 days was only 23% compared to 38% in 2010-2012. This shows a further decline of 15% on the average percentage of cases responded within the standard of 90 days. The average percentage of cases fully responded within 180 days had also declined from 54% in 2010-2012 to 40% in 2014-2016. The percentage of cases that took more than a year to respond has also risen from 7% in 2010-2012 to 39% in 2014-2016. Data of 2013 will be discussed in Chapter 4.

**Table 1.5**  
*Response Times for Requests Received by IRBM in 2014-2016*

	2014		2015		2016		Total	Average
	No.	%	No.	%	No.	%	No.	%
Total number of requests received	28	100	36	100	50	100	114	100
Full response: ≤ 90 days	1	4	2	6	23	46	26	23
Full response: ≤ 180 days (cumulative)	4	14	8	22	29	58	41	40
Full response: ≤ 1 year (cumulative)	13	46	18	50	31	62	62	54
Full response: > 1 year	7	25	18	50	19	38	44	39
Declined for valid reasons	0	0	0	0	0	0	0	0
Failure to obtain and provide information requested	0	0	0	0	0	0	0	0
Requests still pending at end of the review period	8	29	0	0	0	0	0	7

Source: EOI Unit, IRBM

The manual procedure in managing the EOIR cases essentially require considerable time for the EOIR cases to reach the audit officers to take the necessary action at the branches. Further, under the manual procedure, tracking and monitoring of the EOIR cases are also more difficult as neither the EOI Unit nor the TCD are able to check electronically when

the request letter reaches the relevant branch and the audit officer concern starts gathering the requested information (EOI Unit, 2013).

In 2017, the work process of managing the EOIR cases was reviewed. The sending of physical letters to the TCD by the EOI Unit and by the TCD to the branches have been changed to sending of scanned copies of requests through encrypted emails. This was aimed at reducing the time taken for the physical letters to reach the TCD and the IRBM branches. However, despite this initiative, the timeliness problem still persists as shown in the statistic recorded by the EOI Unit as monitoring remains as an issue.

The statistics recorded by the EOI Unit for 2017-2018 is as in Table 1.6. Based on the statistics, percentage of cases responded within the 90 days standard was only 12% in 2017 and 20% in 2018. There seems to be an improvement from 12% in 2017 to 20% in 2018 but overall, these two figures compared with the average percentage of cases responded within the 90 days standard in the last three years prior to 2017, which is 23 % shows that the timeliness problem still persists.

**Table 1.6**  
*Response Times for Requests Received by IRBM in 2017-2018*

	<b>2017</b>		<b>2018</b>		<b>Total No</b>	<b>Average %</b>
	<b>No.</b>	<b>%</b>	<b>No</b>	<b>%</b>		
Total number of requests received	69	100	64	100	133	100
Full response: ≤ 90 days	8	12	13	20	21	16
Full response: ≤ 180 days (cumulative)	21	30	34	53	55	41
Full response: ≤ 1 year (cumulative)	66	95	47	73	113	85
Full response: >1 year	3	5	2	3	5	4
Requests still pending as at 31 Dec	-	-	15	23	15	11

Source: EOI Unit, IRBM

In summary, the full response within 90 days on average for the period from 2010-2012, 2014-2016 and 2017-2018 has been declining from 38% to 23% and 16% respectively.

#### **1.4. Research Questions**

As the focus of this research is to improve the timeliness in responding to EOIR by using a Case Management System for Exchange of Information (CMS-EOI) which is a form of information technology, the research question arising from this study therefore are:

- i. What are the features needed for the CMS-EO to improve the timeliness in responding to international request?
- ii. What type of training is needed by users to operate the CMS-EOI?
- iii. What is the impact of the CMS-EOI on timeliness in responding to international request for tax information?

#### **1.5. Research Objectives**

The main aim of this research is to improve the timeliness in responding to the EOIR cases received from exchange partners by using a CMS-EOI. To achieve this aim, this research intends to:

- i. Understand what features are needed for the CMS-EOI to improve timeliness of response to the EOIR cases.
- ii. Contribute to the development of the features of the CMS-EOI
- iii. Highlight training needed by user of the CMS-EOI
- iv. Observe feedback from users of the CMS-EOI
- v. Reflect on the feedback of the users of the CMS-EOI

### **1.6. Scope of the Study**

This study covers the process of responding to the international request for tax information received by Malaysia from 2010 to 2019 where information requested are obtained by the EOI Unit officers themselves from the IRBM database, other government authorities and financial institutions or through the cooperation of the IRBM Tax Compliance Department and Tax Investigation Department or a combination of both methods.

### **1.7. Significance of the Study**

The commitment made by Malaysia to implement the IATS for EOIR since 2009 is very important for Malaysia as Malaysia was listed as one of the jurisdictions which has not implemented the IATS for EOIR then and risk facing the sanctions called by the G20. As the agency responsible to administer the international requests for tax information for Malaysia, IRBM is responsible to ensure that Malaysia could meet the 90-day time frame stipulated under the standard. This is even more crucial as the implementation is also being reviewed and monitored by the OECD and peers as the exchange mechanism plays an important role in combating international tax evasion. Hence this study, in term of practice helps to provide a solution to a real and practical timeliness problem in responding to the international requests for tax information in the IRBM's organisation which it has been experiencing since Malaysia first committed to the standard in 2009. In solving the timeliness problem, the introduction of the CMS-EOI also helps IRBM improve effectiveness and efficiency in the work process of handling the EOIR cases.

In employing the action research method in this study, a solution emerges from an informed consideration of alternative courses of action. In this regard, in term policy, this

study helps the policymakers in making a policy decision to approve the development of the CMS-EOI in improving work efficiency and effectiveness in managing the international requests in IRBM.

In terms of theory, although no theory was tested in this study, this study has lent support to the findings in Technology Acceptance Model by Davis (1993) that attitudes and behavioral intentions to a use of a specific technology is influenced by perceived ease of use and perceived usefulness of that technology. Throughout the user requirement study of the features of the CMS-EOI, ease of use has always been the guiding principle in deciding how the features of the CMS-EOI were to be developed. The ease of use was also one of the key factors in deciding the revision of the features of the CMS-EOI during testing and the user acceptance test of the system.

This study is also significant as it adds to the research that uses action research methodology.

### **1.8. Definition of Key Terms**

In order to provide clarity of meaning of the terms used in this study, the definition of the key terms is provided. The meaning of the terms will be used consistently throughout the study.

Term	Definition
Case Management System for exchange of information (CMS-EOI)	Refers to an information technology system for the management of EOIR, which is capable to register, allocate an EOIR case to a specific EOI officer or audit officer to collect the requested information, track the progress of the case and generate alert, aging and report of the case. The system also allows the EOI Unit to download the requested information once it has been collected and put into the system by the case audit officer.
Delay in responding to EOIR	Refers to a time lag of more than 90 days from the date of receipt of a request for information under the EOIR mechanism, to the date the response regarding the availability or non-availability of the information is provided to the requesting jurisdiction.
EOIR	Refers to Exchange of Information Request for tax purposes under the Tax Treaty, Tax Information Exchange Agreement (TIEA) or Convention on Mutual Administrative Assistance in Tax Matters (MCAA).
EOIR case centrally processed by EOI Unit	Refers to a EOIR case where the gathering of the requested information is performed by the EOI Unit without the need to request for assistance from the TCD or any IRBM branch.
Exchange partner	Refers to a jurisdiction who has EOIR arrangement with another jurisdiction whether through the legal framework of a Tax Treaty, TIEA or the CMAA

Timeliness of EOIR response	Refers to a response made within 90 days of receipt of EOIR from exchange partner whether the requested information is available or not after the necessary action to gather the requested information was performed.
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## 1.9. Organisation of the Thesis

This thesis is organised in six Chapters. Chapter 1 begins with the background of the study, giving an understanding of why the EOIR is important and how the IATS for EOIR and its implementation was introduced as an international tool to fight cross border tax evasion. It continues to explain the problem statement, research questions, research objectives, scope of the study and significance of the study. Chapter 2 contains the literature reviews on the principle concepts of the study. Past literature relating to the use of CMS in other tax administrations and industries are reviewed. The theories and models of Technology Acceptance Model is also reviewed to understand what consideration should be taken into account when developing the CMS-EOI so the system will be accepted by the users. Chapter 3 discusses the action research which is adopted in this study. Chapter 4 explains the philosophy assumption and the paradigm that guide this study which form the basis for selecting the action research methodology to conduct this study. Chapter 5 discusses the actions taken at every phase of the action research process. Chapter 6 presents the conclusion from the findings of this study. It also contains suggestion for future study.



## **Chapter 2 : Literature Review**

### **2.1 Introduction**

This chapter reviews past literature relating to the principle concepts in this study including information technology and its general impact in organisations as part of the process of identifying and refining the problem that is being studied and to consider alternative courses of action to improve the timeliness in responding to the EOIR cases. A review on the theories and models related to user acceptance of technology is also done to understand what consideration should be taken into account when developing the CMS-EOI in order to ensure users acceptance of the new technology in the administration of the EOIR cases in IRBM.

### **2.2 Information Technology and its Impact on Organisations**

Information technology which refers to the technology involving the development, maintenance, and use of computer systems, software, and networks for the processing and distribution of data has become an important aspect in organisations operations. In most situations, a decision to invest in information technology is no longer a choice but a necessity as organisations find it necessary to integrate Information Technology in all their organisational functions in order to build capacity or enhance organisational performance. Adoption of new technology is a rational decision of the organisations who weigh the costs and benefits of available alternatives and select accordingly (Barett, Heracleous, & Walsham, 2013).

Organisations, either public or private, manufacturing, agriculture or services companies use various types of information technologies to support their operations (Turban, Mclean, Wetherbe, Bolloju, & Davison, 2002). Many companies use information technology and internet to reengineer their business processes as Information technology helps integrate work towards achieving the goal of the organisation by improving the work flow design or requirements (Attaran, 2004). A great pressure is imposed on almost every organisation to ensure their operational, tactical and strategic activities are more effective and efficient and as organisations need to evolve, a robust information technology infrastructure helps to keep organisations competitive (Kane & Alavi, 2007).

Improvement in computers and software for storing and sharing information have increased the capabilities for managing development and delivery process as well as conceiving new kind of services (Bessant & Tidd, 2007). Operations of an organisation can be enhanced with the good usage of information technology, resulting in improvement of productivity, management effectiveness and quality of services (Bayo-Moriones & Lera-Lopez, 2007). Information technology is also an important factor in providing good customer service that normally will affect delivery punctuality, timeliness, accuracy and the ability to offer tracking information (Perego, Perotti, & Mangiaracina, 2011).

The role of information technology has been widely recognised in terms of efficiency and effectiveness of the whole supply chain management. In supply chain management, Fawcett, Magnan, & McCarter (2008) found that the potential benefits for integrating supply chains are compelling. A qualitative study by Auramo, Kaurema and Taskanen (2005) also supports that information technology could streamline logistic flow, reduce inventory and improve customer service.

The use of information technology has been shown to provide and promote coordination on organisational performance (Sanders, 2008). Due to the capability of information technology to promote coordination, streamline work process and provide tracking information, many organisations leverage on its use by developing a case management system to manage their core functions. For example, in the judiciary administrations, a case management system quite recently has been introduced in managing court cases by many jurisdictions (Saman & Haider, 2012). In the health industry, even hospitals have started to use a case management system to improve communication and establish transparencies within the hospital and health system. It was observed that a case management system has resulted in key improvements in the operations of a hospital, allowing communication to be streamlined among the patient care team including physicians, nurses, ancillary departments and social workers where and when needed. The streamlined communication enables the care team to prioritise workflow, to expedite planned discharges of patients and prepare new beds for new admission hence reduces the average length of stay of a patient (Blau, 2007).

Positive results in the use of integrated computerised system have also been acknowledged in other aspects of management. For instance, in project management, a Project Management Information System (PMIS) improves effectiveness and efficiency in task management in term of better planning, scheduling, monitoring and control of project which contribute to project success (Raymond & Bergeron, 2008 ). A central PMIS would allow top management to follow the project development and the resource allocation decision made by project managers (Caniels & Bakens, 2012).

The findings in Flynn, Huo & Zhao (2010) also support that internal integration was directly related to both business and operation performance. However, the human element should not be overlooked. This include training, educating, and bringing together the right people to use those systems and to interact with one another (Fawcett, Magnan, & McCarter, 2008).

### **2.3 Case Management System in the Administration of EOIR Cases**

The Information Technology capabilities in increasing organisational performance is well established in literature. Many Information Technology studies suggested that Information Technology capabilities provide a basis for gaining competitive advantage and increasing the organisational performance (Santhanam & Hartono, 2003). However, based on the researcher's knowledge no study has been done on the use of a fully integrated system in managing EOIR cases. In the case of Malaysia, an integrated information technology system was yet to be introduced because the implementation of exchange of information is rather new compared to the other tax compliance activities in IRBM. The standard of exchange of information on request and the commitment made by the various jurisdictions to the standard have become more prominent in 2009 when the G20 threatened to sanction jurisdictions that have not committed to the standard. Jurisdictions have also started taking more serious steps to improve the administrations of the international requests for tax information in particular to address the timeliness issue identified by the OECD peer review assessment teams in the first round of review which was completed in 2016.

Based on the Global Forum first round peer review assessment reports, jurisdictions like Australia had indicated that they were planning to replace their existing monitoring system to improve management of EOIR cases. It was reported that the ATO plan to use existing system called Siebel that was already in use in managing ATO's compliance activity. This system allows requests for information under the EOIR mechanism to be designated to Compliance staff in a similar way to ATO's other compliance activity (OECD, 2013). Other system used by some other jurisdictions includes a tracking system to track and monitor the processing of the EOIR. In India a system was newly introduced in 2013 to track and provide status updates on EOIR cases. However, it was reported in the second round of review on India that the use of the system was discontinued in 2014 after their own internal review (OECD, 2017). In Spain a system called "INTER" is used. However, a study on how this system affects the timeliness of the EOIR cases responses is not available. The OECD has also designed a tracking system available for use by interested jurisdictions. This tracking system however is not an integrated system which therefore unable to complete the whole process of administering the EOIR cases when the cases are required to be sent to the branches for the audit officers to collect the requested information as in the case of Malaysia.

Computer system cannot improve organisational performance if they are not used (Davis, Bagozzi, & Warshaw, 1989). In designing the CMS-EOI, it would be important to take into consideration what motivates users to use the system apart from the need to conduct training for them to understand the operating system of the CMS-EOI. A review of some of the technology acceptance theories and models are therefore also done to guide the development of the CMS-EOI.

## **2.4 Theories and Models of Technology Acceptance**

Recognising the difficulty in specifying the right system requirements based on their own logic and intuition has driven system designers to seek methods for evaluating the acceptability of system as early as possible in the design and implementation process (Davis et. al., 1989). Practitioners and researchers require a better understanding why there is a resistance in the use of computer technology in order to devise practical methods for evaluating systems and processes by which they are implemented (Davis et. al., 1989). There have been various theoretical models developed over the years to understand the determinants of information technology end-user's behavior towards information technology. These include Theory of Reasoned Action (TRA), Theory of Planned Behaviour (TPB), Technology Acceptance Model (TAM) and Diffusion of Innovation Theory (DOI).

### **2.4.1 Theory of Reason Action**

The Theory of Reasoned Action (TRA) is the earliest technology acceptance theory (Momani & Jamous, 2017). It was developed in 1967 by Martin Fishbein and Icek Ajzen in the field of social psychology (Ajzen & Fishbein, 1980; Fishbein & Ajzen, 1975). TRA is used to predict behavior of an individual in a specific condition (Fishbein & Ajzen, 1975). Technology acceptance or rejection by individual is measured by intention to perform behavior. The TRA model (Fishbein & Ajzen, 1975) is illustrated in Figure 2.1.

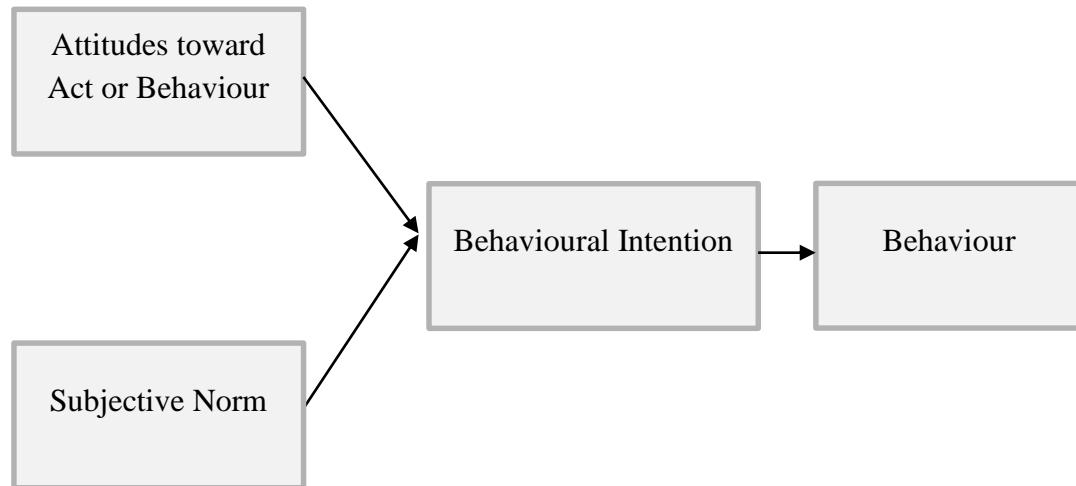


Figure 2.1

*Theory of Reasoned Action*

Source: Fishbein & Ajzen, 1975

Based on this theory, a person's performance of a specific behaviour is determined by his/her behavioural intention to perform the behaviour. Behavioural intention is determined by the person's attitude toward the behaviour and subjective norm. Subjective norm is defined by Fishbein & Ajzen (1975) as what the person believes other people would think of the behaviour being performed. This is the social pressure of the behaviour in question (Fishbein & Ajzen, 1975). According to TRA, attitudes are a function of beliefs. The belief that the performance of the act would lead to a positive outcome makes the person holds a positive attitude towards performing the behaviour. On a contrary, a person who believes that performing would lead to mostly negative outcomes would hold an unfavourable attitude. In this relationship, the belief that underlie individual attitude towards the behaviour is termed as behavioural beliefs (Fishbein, 1979). The TRA has been used widely in several researches and was reported to measure success in the prediction and explanation of human behavior in a variety of disciplines (Davis, Bagozzi, & Warshaw, 1992). Majority of the technology acceptance models developed later on

have been based on this theory (Imtaz & Maarop, 2014). In introducing the CMS-EOI, it is important to make the users understand that the system will produce the desired results if everyone uses it based on their respective roles. The subjective norm should be that there is a strong and positive expectation from the IRBM administration for officers involved in the work process to carry out the execution of the exchange of information work through the usage of the new system. This serves as the social pressure for the behaviour to be performed.

#### 2.4.2 Theory of Planned Behaviour

The theory of planned behaviour (TPB) is an extension of the TRA, developed by Icek Azjen in 1985. TPB introduces a third determinant factor to behavioural intention, which is perceived behavioural control (PBC) as illustrated in Figure 2.2. PBC is defined by Azjen as perceived ease or difficulty of performing the behaviour (Azjen, 1991).

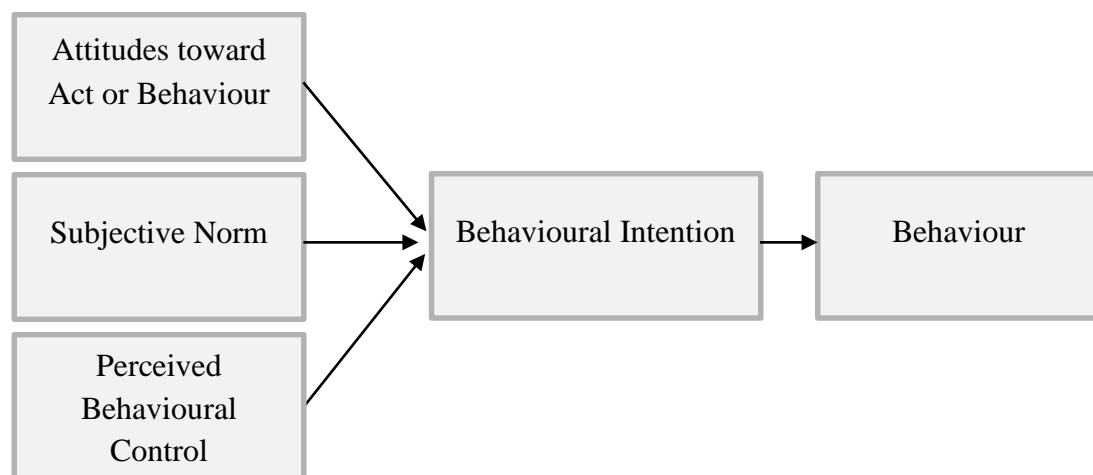


Figure 2.2  
*Theory of Planned Behaviour*  
Source: Azjen, 1991



In TRA, if a person considers the suggested behaviour as positive and other people important to that person also think the same, this results in higher intention to perform that behaviour. However, in TPB, this may not always be so as actual behaviour cannot exclusively be determined by the person's attitude and subjective norm since there may be circumstances that can limit the behaviour (Ajzen, 1985). TPB suggests that the third factor that influences behavioural intention is perceived behavioural control. The concept of perceived behavioural control originate from the self-efficacy theory by Bandura in 1977 (Bandura, 1977). Self-efficacy refers to a person's belief in their own ability to succeed in performing that behaviour. "control" refers to the external factors and the person's belief that he or she has control over the performance of the suggested behaviour. Higher perceived behavioural control lead to higher confidence that the person can perform the specific behaviour successfully (Ajzen, 1985).

Self-efficacy can be reinforced by training and in the context of IRBM audit officers as end users, training couple with their existing familiarity with the various CMS applied in IRBM's compliance activities for instance the CMS-AUDIT and CMS-INVESTIGATION which share some similarities in operations helps increase the confidence of the audit officers that they can apply the CMS-EOI successfully.

#### **2.4.3 Technology Acceptance Model**

The Technology Acceptance Modal (TAM) was developed by Fred Davis and Richard Bagozzi in the 1980s (Davis, 1989; Davis et al., 1989). TAM is one of the most widely employed models of individual acceptance and use of technologies. TAM has been widely studied and verified by different studies that examine the individual technology

acceptance behaviour in different information systems constructs (Surendran, 2012). TAM posits that two particular beliefs, the perceived usefulness (PU) and perceived ease of use (PEU) are the primary relevance for computer acceptance behaviours. This is illustrated in Figure 2.3. PU is defined as the prospective user's subjective probability that using a specific application system will increase his or her job performance within an organisational context. PEU refers to the degree to which the prospective user expects the target system to be free of effort. TAM postulates that computer usage is determined by behavioural intention (BI). BI is jointly determined by the person's attitude towards using the system (A) and PU. Based on Davis et. al, 1989, taking the relative weights estimated by regression, the relationship is shown in the equation below:


$$BI = A + PU$$

The A-BI relationship in TAM implies that, all else being equal, people form intentions to perform behaviour toward which they have positive effect. The PU-BI relationship is based on the idea that, within organisational settings, people form intentions toward behavior they believe will increase their job performance, over and above whatever positive or negative feelings may be evoked by or of the bahaviour itself. This is because enhanced performance is instrumental to achieving various rewards that are extrinsic to the context of work itself, such as pay increases and promotion (Davis et. al., 1989).

System characteristics or design features of the new technological system such as the CMS-EOI developed under this study directly influence PU and PEU. The system design characteristics and features have an indirect influence on the attitude towards using the system and the actual system use through the direct effect of the system design to both the

PEU and PU. However, according to Davis (1993), the TAM motivational variables which are attitude toward using, perceived usefulness and perceived ease of use, fully mediated the system design features on usage. Ease of use of the system is definitely important but the usefulness of the system is far more important in influencing the attitude and actual usage of the system.

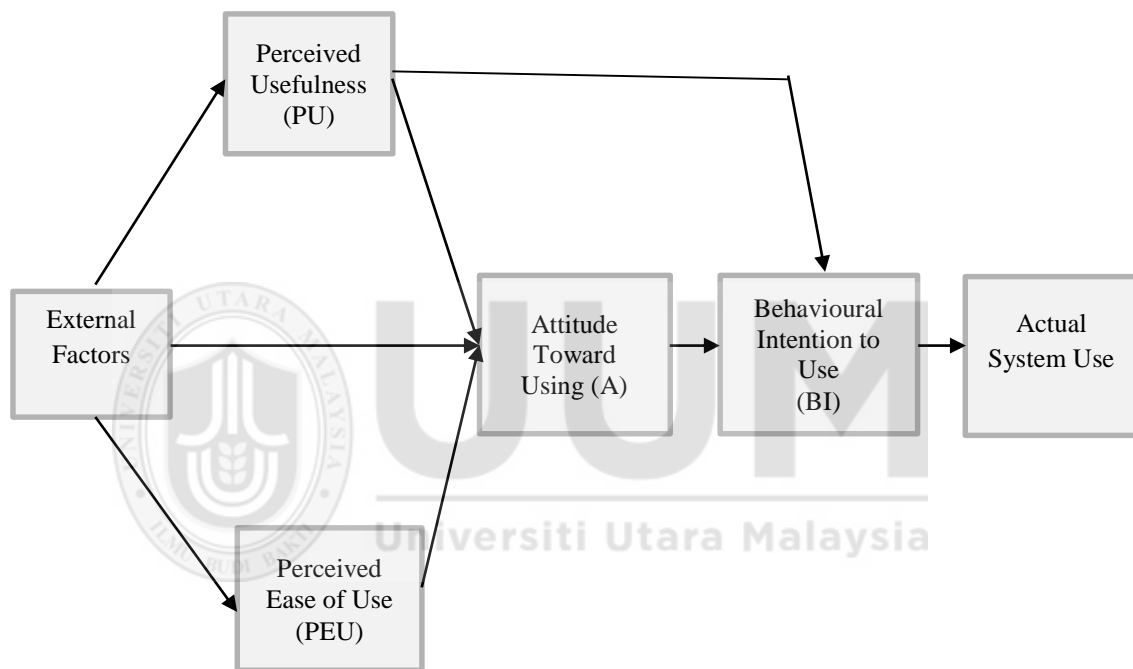


Figure 2.3  
*Technology Acceptance Model*  
 Source: Davis et. al., 1989

In designing a system like the CMS-EOI, it is important to recognise that user may be willing to bear with the difficulty in using the system in order to benefit from the use of the system which helps them in their work. On the other hand, no matter how easy the use of the system is, if it does not help them in their work, they will not be motivated to use it. For any new technological system, organisational support would be necessary to increase users' understanding of the operational functions of the system. Organisational

support include training will significantly influence the motivation of the user to use the information system which may possibly increases the success of the new system (McDaniel, 2011). Training which could be done before or after the new system is introduced for implementation possibly is among the most important interventions that influence greater user acceptance of the new technology (Luse, Mennecke, & Townsend, 2013). Training therefore must be incorporated by IRBM in the process of introducing the CMS-EOI. For long term success, all audit officers including new recruits must be trained to use the CMS-EOI system just as training is provided also to the use of the various systems in the operation of tax compliance in IRBM.

#### **2.4.4 Diffusion of Innovation Theory**

The Diffusion of Innovation theory (DOI) was first introduced by Everett M. Rogers in 1962. Rogers (1962) suggests that the acceptance or usage of new technologies is dependent upon the specific channel and social norms. Users have varying degrees of willingness to use the technology and over time, normally adopt the technology (Rogers, 1995). Adoption of technology is a decision of full use of innovation as the best course of action available (Rogers, 2003).

Innovation, communication channels, time and social system are the four elements of the diffusion of innovations (Rogers, 2003). Innovation was described by Rogers (2003) as an idea, practice, or a project that is perceived as new by an individual or the other unit of adoption. Rogers recognises that uncertainty of the consequences of the innovation is an important obstacle to the adoption of innovation. Prospective user of a new technology therefore should be informed about the advantages and disadvantages of the new

technology to make them aware of all the consequences (Rogers, 2003). In the case of the CMS-EOI, all the process owners involved in the administration of the EOIR cases which include the EOI Unit, TCD, Investigation Department and Branch offices are engaged from the beginning to get their input regarding the development of the CMS-EOI especially in jointly deciding what features of the CMS-EOI should be made available that would help support the timely response to the EOIR cases received from Malaysia's exchange partners.

Communication channel which is the second element of the diffusion of innovations process is a process in which participants create and share information with one another in order to reach a mutual understanding (Rogers, 2003). This communication occurs through channel between sources in which Rogers (2003) describes source as an individual or an institution that a message originates. A channel is the means by which a message gets from the source to the receiver. According to Roger (2003), diffusion is a very social process that involves interpersonal communication relationships and thus interpersonal communication channel rather than mass communication channel is more powerful to create or change attitudes held by an individual ( Roger, 2003). The addition of time dimension to the DOI according to Rogers, 2003 illustrate its strength. The fourth elements of the DOI is social system. Rogers (2003) defines the social system as a set of interrelated units engaged in joint problem solving to accomplish a common goal. Since diffusion of innovations take place in the social system, social structure of the social system influences diffusion of the innovations. The nature of the social system affects individuals' innovativeness, which is the main criterion for categorising adopters as

innovator, early adopter, early majority, late majority and laggard. The last element in the diffusion process is social system (Roger,2003).

Rogers (2003) describes the innovation-decision process as an information-seeking and information-processing activity, where an individual is motivated to reduce uncertainty about the advantages and disadvantages of an innovation. The process involves five steps, from knowledge, persuasion, decision, implementation, to confirmation. This innovation-decision process is illustrated in Figure 2.4 and the stages typically follow each other in a time-ordered manner.

At the first stage, that is the knowledge stage, the individual becomes aware of an innovation and has some idea of how it functions. During this stage, the individual attempts to determine what the innovation is and how and why it works. At the second stage, that is the persuasion stage, the individual forms a favorable or unfavorable attitude toward the innovation. According to Rogers (2003), the individual shapes his or her attitude after he or she knows about the innovation. At the third stage, which is the decision stage, the person engages in activities that lead to a choice to adopt or reject the innovation. Rogers differentiate two types of rejection, the first is an active rejection in which the individual tries the innovation and thinks about adopting it but later decided not to adopt it. This is called discontinuance decision. The second type is called passive rejection. In a passive rejection, the individual does not think about adopting the innovation at all.

At the fourth stage which is the implementation stage, the individual puts an innovation into use. However, an innovation brings newness in which some degree of uncertainty about the innovation could still be a problem and therefore technical assistance maybe

needed to reduce the uncertainty of the consequences of adopting the innovation. The last stage which is the conformation stage, the Person evaluates the results of an innovation-decision already made. Depending on the support for the adoption and the attitude of the individual, later adoption or discontinuance happens during this stage.

The DOI highlights the importance of reducing uncertainty of the consequences in applying the CMS-EOI in the administration of the EOIR cases. In this regard, the EOI officers and audit officers must be given opportunity to test the system in a test environment using reconstructed cases from past cases to familiarise themselves with the whole work process through the new system.



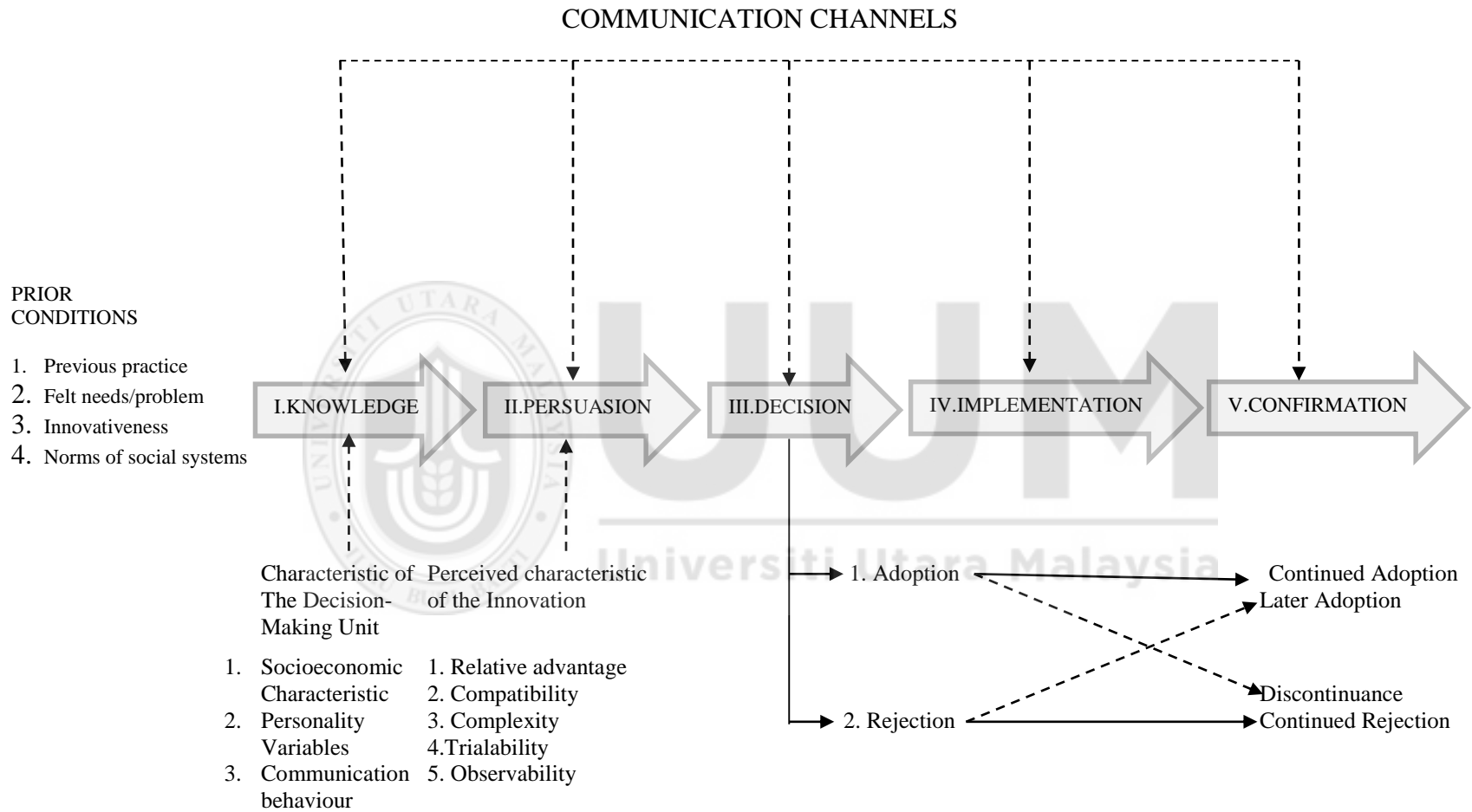


Figure 2.4  
*Innovation-Decision Process*  
 Source: Rogers, 2003



## **2.5 Conclusion**

Based on the current manual work procedure of processing the EOIR cases in the IRBM and the literature review, there is a strong support that the integration of Information Technology through the development and application of the CMS-EOI in the administration of EOIR cases in IRBM will enable IRBM to improve the timeliness of responses to the EOIR cases. This is possible through the capability of the Information Technology to streamline and enhance coordination of the work process, inter-departmental communication, tracking and control of the EOIR cases. The review on the various theories and models of technology acceptance provides guidance on how the characteristic of CMS-EOI should be designed. In TAM, perceived ease of use of the system is considered important for the end-user's acceptance of the system. Therefore, in developing the features of the system, ease of use must be considered. In DOI, adoption of technology is a decision of full use of innovation as the best course of action available. The introduction of the CMS-EOI is made after considering alternative courses of action. There is also a need to address the level of belief of the users that the CMS-EOI could improve the EOI work process as positive belief results in positive attitude to the use of the CMS-EOI as suggested by TRA and TPB. This could be addressed by engaging the users right from the beginning of the development of the CMS-EOI and also through training.

## **2.6 Chapter Summary**

This chapter reviews the use of information technology systems and its impact on various industries and organisations. A review of the some of the commonly used theories and

models of technology acceptance have also been made to obtain guidance on the determinants of user's acceptance of technology and what consideration should be taken in developing the characteristics of the CMS-EOI. Methodology in pursuing this study is discussed in Chapter 3.



## **Chapter 3 : Methodology**

### **3.1 Introduction**

This chapter discusses the action research as the methodology adopted for this study. It begins with a discussion on some of the common paradigms which form the basis of the underlying philosophy assumptions that generally guide studies of researchers. This paradigm is further discussed in the context of action research. Based on the discussion on ontology, epistemology and axiology of the paradigms, it went on to explain the basis for selecting pragmatism as the paradigm that guides this study and in the context of action research, the practical action research approach. Within the pragmatism paradigm, the chapter further discusses both the quantitative and qualitative methods and why both methods are relevant to answer the research objectives of this study. The discussions also cover data collection method, data analysis procedure and trustworthiness of the study.

### **3.2 Philosophy Assumption**

#### **3.2.1. Introduction**

Philosophy refers to the use of abstract ideas and beliefs that inform a research. All research builds on some underlying philosophical assumptions about what forms a valid research and which method is suitable for the development of knowledge in a particular study. These philosophical assumptions derived from the paradigms that guide the design of the study. It is therefore imperative to have an understanding of research paradigms to ensure that research process, findings and conclusion of the research are credible.

Patton (1988) highlighted that being aware of paradigmatic blinders is a first step towards greater situational responsiveness and creativity in making methods decision. Guba & Lincoln (2005) claims that no enquiry ought to go about the business of enquiry without being clear about just what paradigm informs and guides his or her approach.

The term paradigm originates from the Greek word “paradeigma” which means pattern. This term was first used by Thomas Kuhn (1962) to denote a conceptual framework shared by a community of scientists which provided them with a convenient model to examine problems and find solutions. Kuhn (1977) defines a paradigm as a research culture with a set of beliefs, value and assumption that a community of researchers has in common regarding the nature and conduct of research. According to Guba (1990), paradigm is a set of belief that guide action. Patton (1990) defines paradigm as a world view, a general perspective, a way of breaking down the complexity of the real world. A paradigm according to Olsen, Lodwick, & Dunlop (1992) implies a pattern, structure and framework or system of scientific and academic ideas, values and assumptions. Waller, Farquharson, & Demsey (2016) describes paradigm as a collection of basic assumption about how the world is, how the world should be and how the world should be best understood.

A paradigm comprises of four elements (Creswell, 2012; Lincoln & Guba,1985) These elements are ontology, epistemology, axiology and methodology. Lincoln & Guba (1985) stresses that these elements are so inter-related. Ontology, Epistemology and Axiology originate from Greek words. Ontology comes from the words “Onto” and “Logia”. “Onto” means existence or being real and “Logia” means science or study. Epistemology is from the word, “episteme”, which means knowledge and axiology from the word

“Axia” and “Logia” which means the study of value or worth. Ontology concerns with the assumptions we make in order to believe that something makes sense or is the very nature or essence of the social phenomenon we are investigating (Kivunja & Kuyini, 2017). Epistemology in research, according to Kivunja & Kuyini (2017), concerns with the very bases of knowledge which encompasses its nature and forms, how it can be acquired, and how it can be communicated to other human being. Axiology or ethics is a set of principle that generally are based on codes of practice that guide conduct in a given a particular situation (Mertens, 2010 and Thomas, 2009). Ethics should always be an integral part of planning and implementation process of a research regardless of paradigm chosen to guide the study. Methodology concerns with how an enquiry should proceed (Schwandt, 2007). Research methodology is a strategy of inquiry, which moves from the underlying assumptions to research design, and data collection (Myers, 2009).

In order to help a researcher defines his or her research paradigm, Lincoln & Guba (1985) states that the ontological question to be asked is “what is the nature of reality?”, the epistemological question is “what is the nature of the relationship between the knower and the known?” and the methodological question is “how we can come to know it?”.

Some of the major research paradigms are positivism, post-positivism, interpretivism/constructivism and pragmatism. Each of these paradigms has different philosophical positions regarding the nature of reality (ontology), objectivity of the researcher (epistemology) and procedure for investigating a subject (methodology).

### **3.2.2. Positivism and Post-positivism**

The nature of reality (ontology) by positivism is realism whereby a reality is assumed to exist (Guba & Lincoln, 1994). Positivism believes that there is a single reality out there and that it is possible to use a rigorous method of inquiry to gain a perfect reality (Waller et al., 2016). According to positivism, numbers are the best way to present and communicate the truth. Positivism therefore believes that the appropriate methodology to conduct a research is a quantitative method (Creswell, 2012). In this study however, numbers are not the only way used to present and communicate the truth or outcome of the action. Where there is a need for example to make an observation on the work process whether it can be streamlined, numbers may not be the best way or available to present and communicate the truth. Interpretation of participations experience and feedback in the work process may be necessary.

Positivism considers research as a systematic process that develops from a selection of models or theories, formulations of hypotheses, strict controlled experiment, application of inferential statistics to test the formulated hypothesis and the interpretation of results within the context of an adopted theory (Creswell, 2012). In this study there is no theory is tested as this study seek to find a solution to a real problem through action research. However, the suggestions posited under the theories and models of technology acceptance are used as a guide in the development of the CMS-EOI. Particular consideration is taken on the ease of use of the characteristics and features of the system as well as the positive influence on the behavioural intention of the IRBM officers to use the system by training and expectation of the IRBM's management on the success of the CMS-EOI to improve timeliness of the EOIR responses.

The goal of positivist researchers is to make time and context free generalisations. They believe generalisation is possible as they hold to the opinion that human actions can be explained as a result of real causes that temporarily precedes their behaviour and the researcher and his research subjects are independent and do not influence each other (Hudson & Ozanne, 1988) In this study, although the introduction of the CMS-EOI in the administration of EOIR provides a solution to the timeliness problem in IRBM, this may not apply generally to other jurisdictions as the cause of the problem may be different.

Positivist researchers maintain a distance so as to be emotionally neutral and clear between reason and feeling. They also maintain a clear distinction between science and personal experience and fact and value judgement (Carson, Gilmore, Perry, & Gronhaug, 2001). In this study, the researcher as an insider participant works closely with the rest of the participants of the study to solve a practical problem.

While Positivist assumes that a single reality exist, Post-positivism on the other hand, assumes that this reality is only imperfect and probabilistically apprehendable (Guba & Lincoln, 1994). Reality cannot be known with certainty, it can only be estimated (Waller et al., 2016). Post-positivism is viewed as a variant of the positivism, but they are both objectivists. While positivism is about verifying theories, post-positivism is more concern with falsifying theories (Guba & Lincoln, 1994).

In this study since numbers is not the only way to present and communicate the reality or outcome of the study, other methods based on the interpretive understanding of the outcome is needed.

### **3.2.3. Interpretivism /Constructivism**

The interpretivist/constructivist paradigm grew out of the philosophy of Edmund Husserl's phenomenology and Wilhelm Dilthey's and other German philosophers' study of interpretive understanding called hermeneutics (Eichelberger, 1989 and Mertens, 2005).

Interpretivist/constructivist approaches to research are with the intention to understand "the world of human experience" (Cohen & Manion, 1994, p.36). The basic assumption guiding the Interpretive/Constructivist paradigm is that knowledge is socially constructed by people active in the research process (O'Donoghue, 2006; Schwandt, 2000). The researchers' role therefore is to function as the vehicle by which this socially constructed reality is revealed (Andrade, 2009; Mingers & Walsham, 2010) and that researchers should attempt to understand the complex world of lived experience from the point of view of those who live it (O'Donoghue, 2006; Schwandt, 2000).

Interpretivism/Constructivism differ from positivism on its assumption about the nature of reality, what counts as knowledge and its sources, values and their role in the research process. The ontology or reality in Interpretivism is socially constructed rather than objectively determined (Carson et al., 2001, Creswell, 2003; Mertens, 2009). Hence, there are many realities as there are many who construct them. Interpretivist researchers discover reality through participant's views, their own background and experiences (Creswell, 2003).

Unlike Positivists, Interpretivists/Constructivists do not generally begin with a theory, they "generate or inductively develop a theory or pattern of meanings" (Creswell, 2003,



p.9) throughout the research process. Interpretivists avoid rigid structural frameworks and adopt a more personal and flexible research structures (Carson et al., 2001).

The goal of interpretivist/constructivist research is not to generalise and predict causes and effects but rather to understand and interpret the meanings in human behaviour (Hudson & Ozanne, 1988; Neuman, 2000). The understanding of motives, meanings, reasons and other subjective experiences which are time and context bound is important (Hudson & Ozanne, 1988; Neuman, 2000). Interpretivism therefore believes that the appropriate methodology to conduct a research is a qualitative method (Creswell, 2009).

In this study, in answering the specific objectives of the study, qualitative method will also be used in the research process. This is because as stated by Creswell (2003), in interpreting some of the outcomes in the research process, reality could only be interpreted through participant's views and the researcher's own background and experiences and not by numbers.

#### **3.2.4. Pragmatism**

The emergence of pragmatism is associated with the work of philosophers which among the notable ones are John Dewey, Charles Sanders Peirce and William James. Pragmatists argued that it is not possible to access the 'truth' about the real world solely by virtue of a single scientific method as advocated by the Positivists. It is neither possible to determine social reality as constructed under the Interpretivist paradigm with a single social science method. The argument put forward is that a worldview is needed which would provide methods of research that are considered to be most appropriate for studying

the phenomenon at hand (Alise & Teddlie, 2010; Biesta, 2010; Tashakkori & Teddlie 2003; Patton, 1990).

Pragmatism gives central importance to research questions (Tashakkori & Teddlie, 2003) and is outcome-oriented (Johnson & Onwuegbuzie, 2006). According to Creswell (2003) the pragmatic paradigm which places the research problem as central, applies all approaches to understand the problem. Pragmatism put emphasis on communication and shared meaning-making in order to create practical solutions to social problems (Tashakkori & Teddlie, 2003). With the research question being central, data collection and analysis methods are chosen based on which methods are considered most likely to provide understanding to the question with no philosophical loyalty to any alternative paradigm. Pragmatist researchers connect the choice of approach directly to the purpose and also to the nature of the research questions asked (Creswell, 2003). Therefore, Creswell 2003 argue that Pragmatic paradigm implies that the overall approach to research is that of mixed method on data collection and data analysis procedure within the research process (Creswell, 2003). This approach suits this study as both quantitative and qualitative data would be collected and interpreted to answer the research outcome and specific objectives.

According to Creswell (2003), the pragmatic paradigm as a set of beliefs, arose as a single paradigm in response to the debate surrounding the paradigm debate and the emergence of mixed methods and mixed models approaches. It is pluralistic based on a rejection of the forced choice between post positivism and constructivism. Creswell (2003) also claims that qualitative and quantitative approaches can be combined in order to complement the advantages and disadvantages present within the qualitative and

quantitative approaches. In this study, both quantitative and qualitative approaches are needed to answer the research objectives. The overall outcome of the introduction of the CMS-EOI could be presented in quantitative method where the timeliness could be measured by the percentage of improvement in the number of cases responded within 90 days. Whereas the observation on each of the action stage in answering the specific research questions where human experience rather than numbers needs to be interpreted will be presented in a qualitative way.

Pragmatists assert that ontologically, there is no structural gap between humans and their environments because we are participants in an ever-evolving universe. In term of epistemology, Pragmatists believe that knowledge can only be acquired through action. Pragmatists further assert that because our knowing is always a result of our actions, knowledge can provide us only with information about possible connections between actions and consequences, and not with 'everlasting truths' about a world independent from our lived lives.

Axiologically, pragmatists assert that research is only worthwhile when action and reflection is combined throughout the research process (Biesta, 2010; Teddlie & Tashakkori, 2009). The action research adopted by this study is in line with the pragmatist approach. Knowledge can be obtained from taking action in every step of the action research process. However, the knowledge or outcome may not always be the same or can be generalised in a different setting in a different jurisdiction.

### **3.3 Action Research Methodology**

#### **3.3.1 Introduction**

The philosophy assumption within the social sciences have informed and parallel the evolution of action research (Jacobs & College, 2018). Habermas (1971) argued that it is unreasonable to assume that valid knowledge can only be obtained through empirical-analytical methodologies. Habermas (1971) also argued that objectivism is not the sole valid knowledge (Herr & Anderson, 2015). Habermas (1971) identified three categories of knowledge; technical, practical and emancipatory within the different forms of action research. Based on these categories, three form of action research; technical action research, practical action research and emancipatory action research evolved (Carr & Kemmis , 1986; Grundy, 1988). Grundy (1988) discusses the technical action research, practical action research and emancipatory action research while McCutcheon & Jurg (1990) discusses these three forms of action research in the positivist perspective, an interpretivist perspective and a critical science perspective.

The phrase “action research” was introduced by Kurt Lewin in 1946 in his paper entitled “Action Research and Minority Problems”. Although Kurt Lewin was not the first researcher to adopt action research, he was the first researcher who developed a theory of action research which legitimised it within the social sciences (Herr & Anderson, 2015). He described action research as a comparative research on the conditions and effects of various forms of social action and research leading to social action that uses a spiral of steps, each of which is composed of a circle of planning, action and fact-finding about the result of the action. Kurt Lewin argued that in order to understand and change certain

social practices, social scientists have to include practitioners from the social world in all phases of inquiry (McKernan, 1991).

Based on O'Brien (2001), action research differs from a daily problem-solving action as action research put emphasis on scientific study where the problem that is the subject matter of the study is studied systematically. This is to ensure that the intervention that will be introduced is on the basis of informed theoretical considerations. Bryman & Bell (2011) defined action research as an approach in which the action researcher and a client collaborate in the diagnosis of the problem and in the development of a solution based on the diagnosis. Based on Stringer (2014), action research is a systematic approach to investigation that enables people to find effective solution to problem they confront in their everyday lives. It uses continuing cycles of investigation designed to reveal effective solution to issues and problems experienced in specific situations and localised settings, providing the means by which people in schools, businesses, communal agencies and organisations, and health and human services may increase the effectiveness and efficiency of their work.

Kemmis & McTaggart (1990) maintained that action research is a form of collective, self-reflective inquiry action research is undertaken by participants in social situations in order to improve the rationality and justice of their own social practices, as well as their understanding of these practices and the situations in which these practices are carried out. McCutcheon & Jurg (1990) defined action research as a systemic inquiry that is collective, collaborative, self-reflective, critical and undertaken by participants in the inquiry. Susman & Evered (1978) made an important contribution to the development of action research, pointing out the dialectic process of knowledge

generation whereby a circular process is followed by aiming at understanding the whole process and then its part (Susman & Evered, 1978). Susman has put it this way: “ I am presented with a problem occurring in an existing concrete setting, rather than a problem raised by theory (which) then leads me....to create a setting within which to understand the problem better.” In this statement, Susman is basically differentiating between theoretical knowledge that can be tested later by research, and in-context actions that can concretely relevant for that context. In addressing the in-context case, Susman promotes a cyclical process of diagnosing, action planning, action taking, evaluating and specifying (Groat & Wang, 2013).

### **3.3.2 Technical Action Research**

According to Grundy (1987), technical action research promotes personal participation by practitioners in the process of improvement. Technical action research results in the accumulation of predictive knowledge, validation and refinement of existing theories and essentially deductive (Holter & Schwart-Barcott, 1993).

Based on McKernan (1991), early advocates of action research including Kurt Lewin put forward a scientific method of problem solving. Kurt Lewin believed that action research should be a science focused on the solution of practical problem, a positivist scientific methodology. The underlying goal of the researcher in the positivist form of action research is to test a particular organisational intervention based on a pre-specified theoretical framework. The researcher identifies a problem and proposes an intervention. The organisational participants then agree to implement the intervention. The nature of collaboration between researcher and practitioner is technical and based on facilitation

(Mckernan, 1991). The primary objective of the research is the refinement and validation of existing theories; consequently, it is essentially deductive in nature (Masters, 1995).

In this study, the primary objective of the research is not the refinement and validation of existing theories although the technology acceptance theories and models are referred to as a guiding principle in the development of the CMS-EOI to ensure user acceptance of the new system. Rather the primary objective of the researcher is to work with the organisational participants to identify the problem and introduce an intervention after an extensive discussion.

### **3.3.3 Practical Action Research**

According to McCutcheon & Jung (1990), practical action research allows for more flexible approach, not available in positivist paradigm. The goal of practical action researchers is understanding practice and solving immediate problems (Mckernan, 1991). McCutcheon & Chung (1990) considered practical action research as interpretive action research.

In interpretive action research, the researcher works with the organisational participants to identify problems, underlying causes and potential solutions. Problems are defined only after the researcher and organisational participants had an extensive discussion between them. This suits well with the approach taken by this study. The aim of the research is to solve problem and improve practice using the collective knowledge of the participants. In proposing the introduction of CMS-EOI as an intervention to solve the timeliness problem in responding to the international request for information, the problem and the proposed intervention was only made after extensive engagement and discussion with the

organisational participants which comprises of officers involved in the exchange of information work process within IRBM.

According to Masters (1995), the practical action research which is under the interpretive paradigm differs from positivist approach through its reliance on qualitative methods and its flexibility in implementation. When organisational participants are involved in a collaborative approach they often gain a better understanding of their practice and changes therefore can have a more lasting effect.

### **3.3.4 Emancipatory Action Research**

The emancipatory action research promotes a critical consciousness which exhibits itself in political as well as practical action to promote change (Grundy, 1987). The emancipatory action research does not begin with a theory and ends with practice, but is informed by theory (Grundy, 1987). According to Ledwith (2011), although emancipatory action research involves the same principles of participation and collaboration on the part of community members who become co-researcher, this type of research is committed to social change and aims to be empowering and transformative.

## **3.4 Research Paradigm and Research Methodology Adopted by this Study**

Action research sit within the pragmatic approach (Greenwood & Levin, 2007; Reason & Bradbury, 2008) which guide this study and has a long tradition in organisational settings (Coghlan & Brannick, 2004; Greenwood & Levin, 2007). This study derives its motivation from trying to solve an organisational practical problem by introducing an intervention in the form of a CMS-EOI to administer the EOIR cases in the IRBM. The



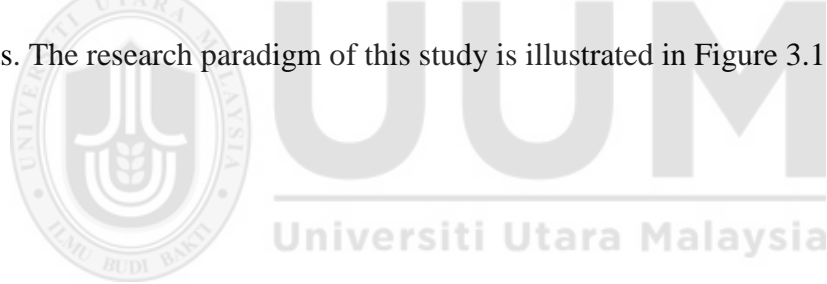
introduction of this intervention is aimed at improving the timeliness of the responses to the EOIR cases. In order to develop a system that would address the practical issues in the manual work process environment, this study seek to answer five specific research objectives of this study, which are to understand what features are needed for the CMS-EOI, contribute to the development of the features of the CMS-EOI, highlight training needed by users, observe feedback from users and reflect on the feedback.

The nature of the research questions is descriptive and this would call for an interpretive approach. However, the timeliness problem and the success of the intervention will also need to be measured by quantitative data to evaluate the outcome of the introduction of CMS-EOI on timeliness as in Positivist approach. For these reasons the pragmatic approach is chosen to conduct this study. Following Creswell (2003), the choice of approach will be directly linked to the purpose and also to the nature of the research questions at hand. In this regard both the qualitative and quantitative methods in data collection and data analysis apply as the questions require.

Within the framework of the mixed method approach the action research method emerges as the optimal method due to its inclination to find practical solutions to problems using all available actions. According to Pines (2009), action research has shown to embrace basically all methodologies and approaches. Although action research method basically concerned with the qualitative research approach, it is not limited to it (Henning, Stone, & Kelly, 2009 and McMillan & Schumacher, 2010). Action research has indeed been described as the most applied and practice-based design of all research designs (Creswell, 2012).

In action research, many approaches, including the quantitative and qualitative, are used for collecting data. It is not limited to only one research approach. It is for this reason that the pragmatic worldview favours a mixed method approach where a variety of approaches are incorporated in the research strategy in order to acquire the information needed to solve a problem pragmatically (Creswell, 2012).

Based on the discussion above and the main objective of the study which is to improve the timeliness in responding to the requests received by the IRBM from Malaysia's exchange partners by introducing a CMS-EOI and the five specific research objectives of this study, the ontological assumption or the nature of this research is subjective, the epistemological assumption is based upon pragmatism and the methodology is mixed methods. The research paradigm of this study is illustrated in Figure 3.1.



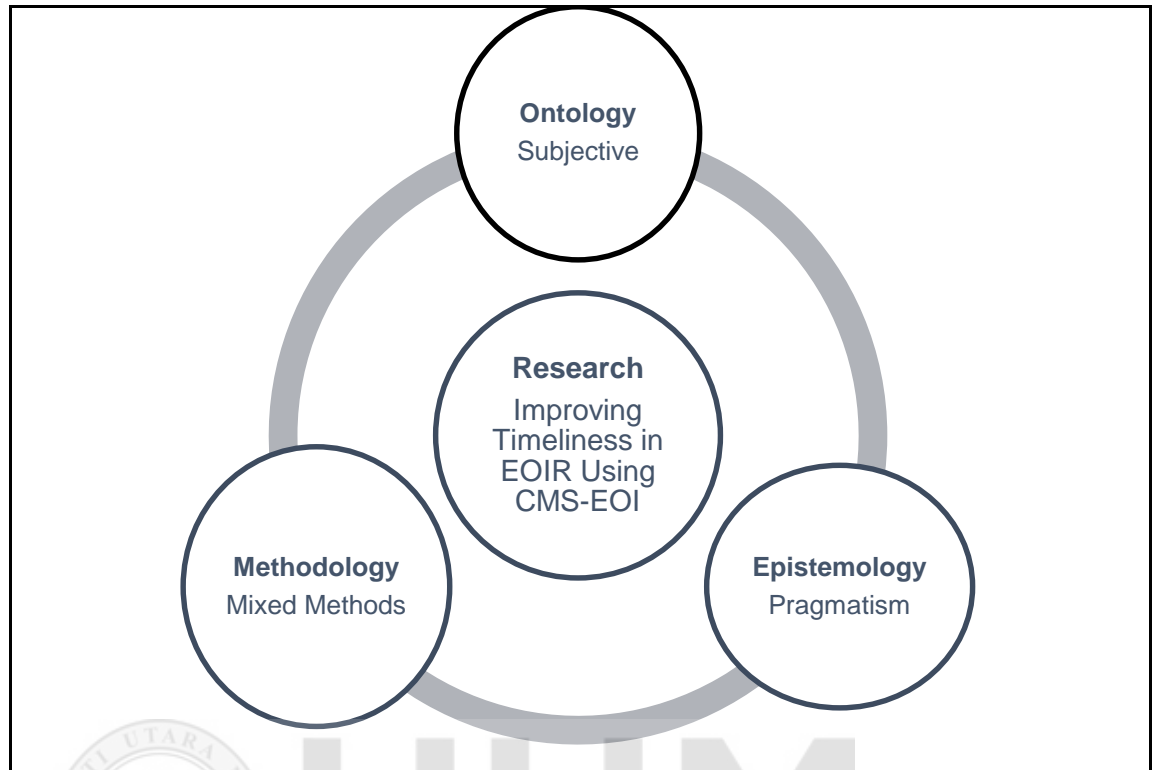


Figure 3.1  
*Research Paradigm of This Study*  
 Source: Developed for This study

### 3.5 Action Research Model

Kurt Lewin developed the action research model in the mid of 1940s to respond to problems he perceived in social action (Kemmis & McTaggart, 1988). His original formulation of action research consisted in analysis, fact finding, conceptualisation, planning, execution, more fact-finding or evaluation; and then a repetition of this whole circle of activities; indeed a spiral of such circle (Sanford, 1970). The cyclical nature of action research recognises the need for action research to be flexible and responsive to the environment (Kemmis & McTaggart, 1988). Figure 3.2 presents Kurt Lewin's model of action research phases that he originally depicted as a spiral.

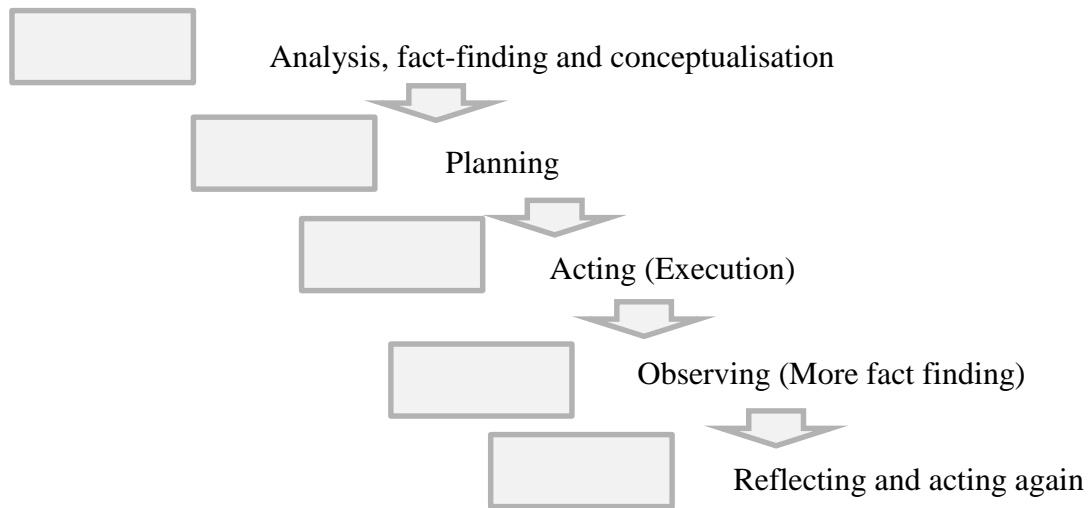


Figure 3.2

*Lewin Action Research Model*

Source: Dickens & Watkins (1999)

Action Research typically involves four broad phases in a cycle of research (Nelson D. , 2013). The first cycle may become a continuing, or iterative, spiral of cycles which recur until the action researcher has achieved a satisfactory outcome. The four stages cover Planning, Acting, Observing and Reflecting. At the planning stage, problem or issue is identified and a plan of action is developed. The plan is then carefully considered and an intervention put into action over a period of time. The intervention is on the basis of informed consideration and assumptions about the current situation and alternative ways of doing things. At the Observation phase it involves observing systematically the effects of the action and documenting the context, actions and opinions of those involved. It is a data collection phase where observation is made to collect information about what is happening. At the Reflection phase, it involves evaluating and describing the effects of the action in order to make sense of what has happened and to understand the issue that have been explored more clearly. This action research model has often been illustrated

through the diagram in Figure 3.3 to show its iterative or recursive nature (Nelson D., 2013).

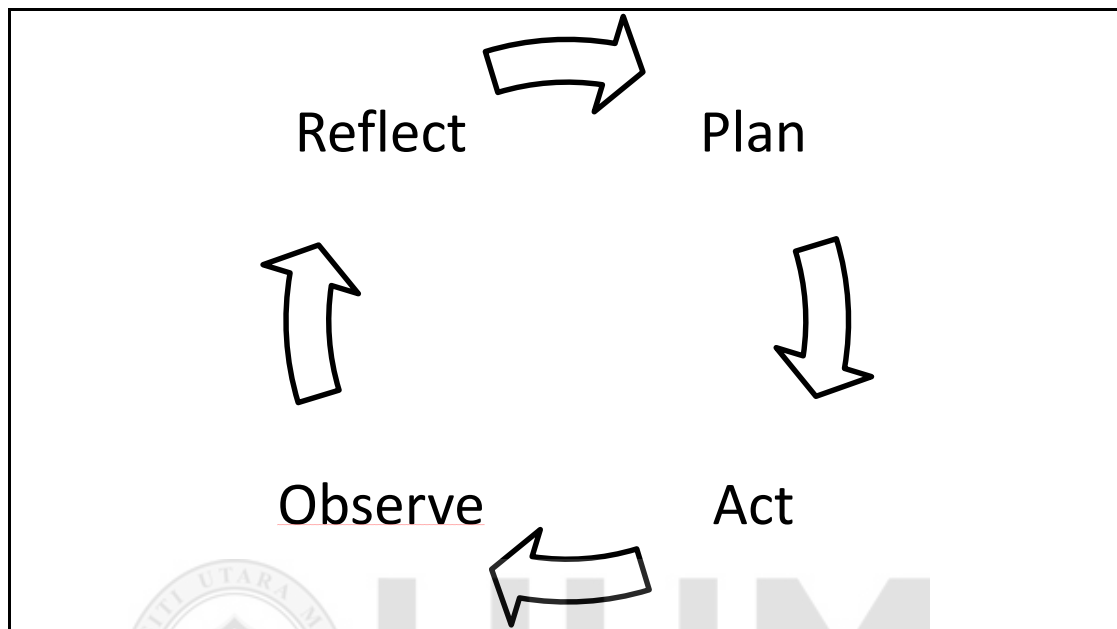


Figure 3.3  
*Basic Action Research Model*  
Source: Nelson D (2003)

Kemmis's model of the action research process according to Kemmis & McTaggart (1982) is as in Figure 3.4. Several revised editions since then shows a self-reflective spiral of planning, acting, observing, reflecting and re-planning as the basis for understanding how to take action to improve a situation or solve a problem.

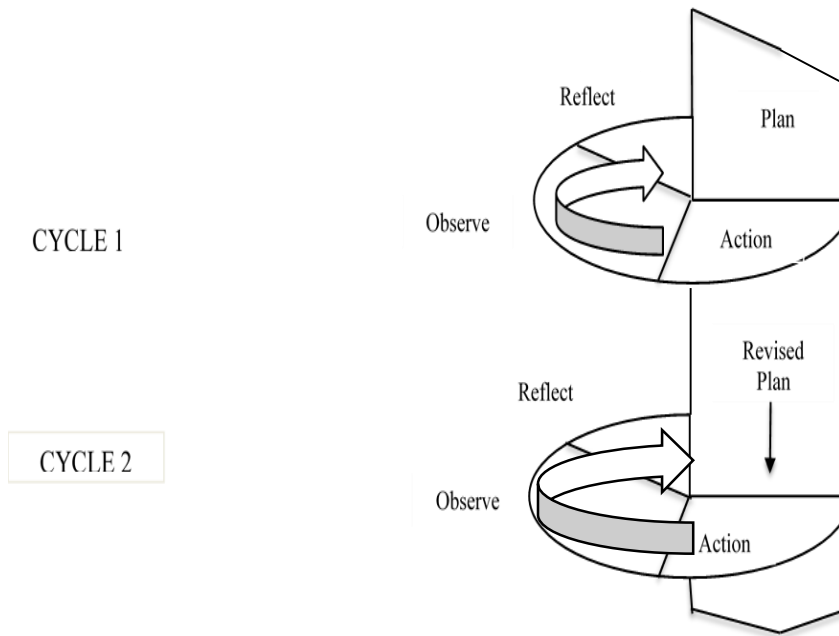


Figure 3.4  
*Kemmis & McTaggart Action Research Model*  
 Source: Kemmis & McTaggart (1982)

The model created by Stephen Kemmis (1982) above is considered a basic model that is completed in two cycle. Gerald Susman (1983) created a more elaborated model as in Figure 3.5. This model is a circular model using the steps of diagnose, action plan, take action, evaluate and specify learning. It continues until the problem is solved or the question is answered. This model is selected for this study as the aim of this study is to continue the cycle until the problem is solved.

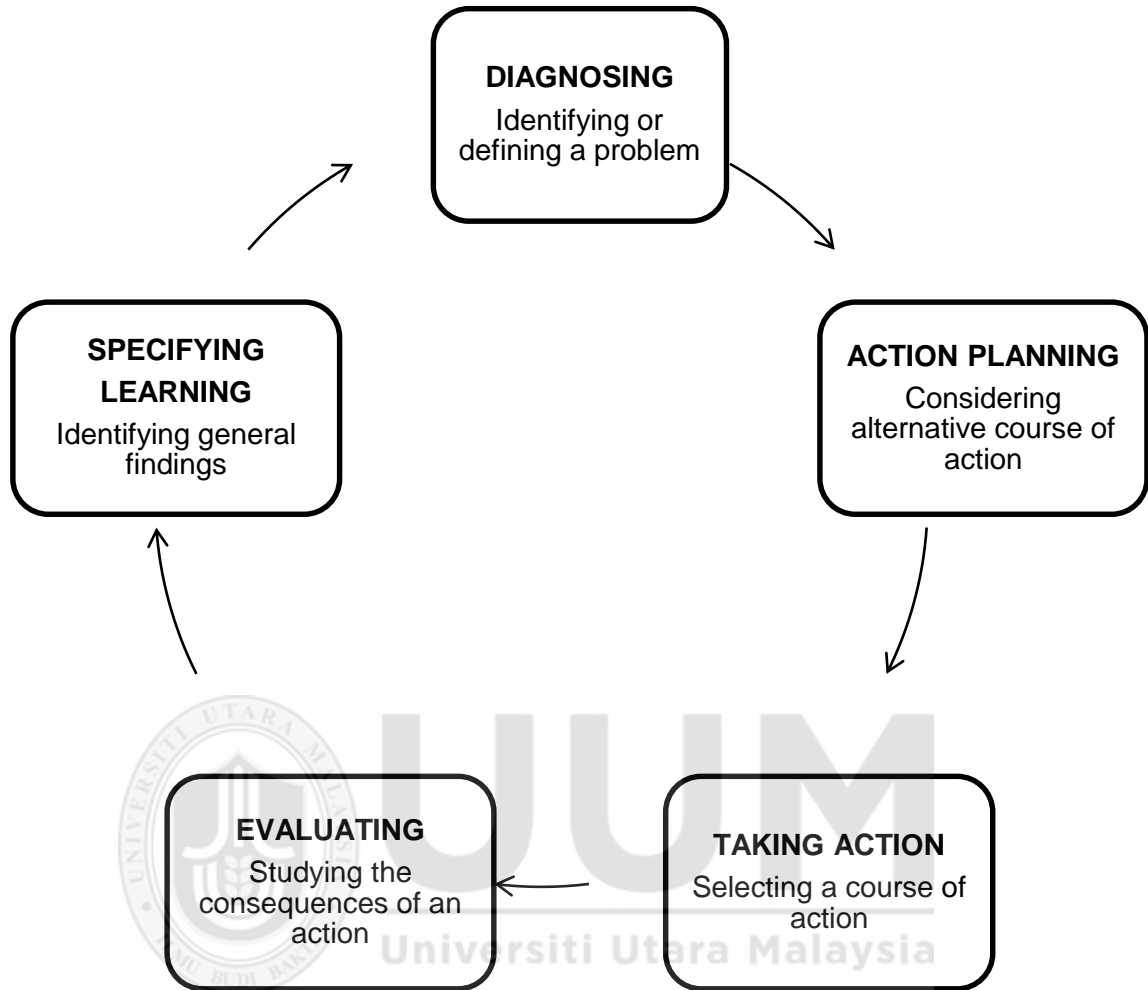


Figure 3.5  
*Susman Action Research Model*  
Source: Susman (1983)

Based on Susman (1983) action research cycle, this study conducts five phases of action within each cycle. The first phase is to identify the problem. It involves the collection of data on timeliness of the EOIR responses by the IRBM before the CMS-EOI is introduced in order to perform a detailed analysis of the problem. Following the analysis, the second phase involves consideration of several possible solutions whereby a single plan of action eventually emerges and is implemented in the third phase. Data on the results of the

intervention are collected and analysed in the fourth phase, and the findings are interpreted to evaluate how successful the action has been in the fifth phase. The problem is then reassessed and the process begins another cycle. This process continues until the problem is resolved. Each of this step is discussed in detail in Chapter four.

### **3.6 Data Collection Method and Data Analysis Procedure**

#### **3.6.1 Quantitative Method**

Quantitative method emphasises on the objective measurements and statistical, mathematical, or numerical analysis of data collected through polls, questionnaires, and surveys, or by manipulating pre-existing statistical data using computational techniques. It focuses on gathering of numerical data and generalising it across groups of people or to explain a particular phenomenon (Myers, 2009).

#### **3.6.2 Qualitative Method**

Qualitative method is a naturalistic, interpretative approach concerned with understanding the meanings that people attach to actions, decisions, beliefs and values within their social world (Ritchie & Lewis, 2003). Marshall & Rossman (2006) concur that observation is very fundamental method in qualitative inquiry. According to Domegan & Fleming (2007), qualitative research aims to explore and to discover issues concerning the problem on hand. The same is also stated in Creswell (2014).

In qualitative research, qualitative data sources include the researcher's observation and participant observation (Myers, 2009). It also could be in the form of questionnaires, document and texts, and the researcher's impressions and reactions. Similar assertion was



made earlier by Sprinthall, Schumutte, & Sirios (1991) which also add that written descriptions of people, events, opinions, attitudes and environments, or a combination of these can also be sources of data.

Observation methods are used to understand phenomena by studying people's accounts and actions in an everyday setting. There are different types of observations, with various degrees of research participation. These include non-participating observation for example when the researcher uses video recordings, and participant observation whether the researcher itself is doing the observation or other participant in the study or ethnography. Ethnography usually involves the researcher participating, openly or secretly, in people's daily lives for an extended period of time, observing what happens, listening to what is said, and/or asking questions through informal and formal interviews, collecting documents and artefacts' (Hammersly & Atkinson, 2007).

### **3.6.3 The Difference Between Quantitative and Qualitative Method**

Quantitative and qualitative research differs in data collection, data analysis and data presentation. In quantitative research, numerical or statistical data is presented as statistical results. On the other hand, in qualitative research, data are presented as a descriptive narration with words and attempts to understand phenomena in a natural setting.

According to Stake (1995) and Yin (2009), there are three main differences in qualitative and quantitative methods. Firstly, on the explanation and understanding as the purpose of the enquiry. Secondly, on the personal and impersonal role of the researcher and thirdly, the knowledge discovered and knowledge constructed. Other than that, qualitative is

inductive and quantitative research is deductive. A hypothesis is not needed to begin a qualitative research. An inductive data can be employed to provide a better understanding of the interaction of the mutually shaping influences and to explain the interacting realities and experiences of researcher and participants (Lincoln & Guba, 1985). Quantitative research on the other hand requires a hypothesis before a research can begin.

#### **3.6.4 Data Collection Method and Data Analysis Method in this Study**

Data collection methods employed in this study are based on mixed methods. Both quantitative method and qualitative method are employed. The choice of data collection method in each of the phase of the action research cycle depends on the appropriateness of the methods to answer the questions posed. Numerical data are collected using quantitative method and qualitative data are collected using qualitative method. Data analysis procedure follows the types of data that are collected. This study involves collection of numerical data on timeliness of responses of the EOIR cases before and after the introduction of the CMS-EOI. The quantitative methodology therefore is relevant for this study. In this study, data from qualitative sources are also used. Observations of the manual work process, what works and what could be improved when using a system as well as feedback from the participants' observation are to be interpreted and fed into the pool of information required to develop the right characteristics, features and usability of the CMS-EOI. Observing what happens during the testing of the system and reflecting on the experience of the users helps in improving the features of the CMS-EOI and the usability of the new system.

In this study the researcher is directly involved with the participants and have personal role in the intervention. The participants of this study are described in section 3.7. The trustworthiness or ethics of this study are guided by the credibility, dependability and transferability elements further discussed in section 3.8.

### **3.7 Participants**

The participants of this study include five EOI officers from the EOI Unit, five officers from the Information Technology Department, three officers from the Compliance Department, two officers from the Investigation Department, two officers from the Profiling and Intelligence Department. They were involved in the User Requirement Study. For the User Acceptance Test of the CMS-EOI, apart from these participants, 57 EOI Officers from the branches also formed part of the participants.

### **3.8 Trustworthiness**

According to Creswell (2014), validity and reliability of the research are used extensively in quantitative research. In qualitative research, there are also parallel criteria that are appropriate for validity, reliability, generalisability and objectivity (Guba and Lincoln, 1994 and Sinkovics, Penz, & Ghauri, 2008). These criteria are defined as credibility as opposed to validity, dependability as opposed to reliability, transferability as opposed to generalisability or external validity and confirmability as opposed to objectivity.

Credibility is the degree of relationship between the realities of the research domain and participants, how closely the researcher interprets the intentions and realities and how closely the researcher is representative of those participants. Dependability refers to the

stability of the data gathering and data analysis. Transferability relates to the rigour of the data from the participants, so that the researcher can make judgements about the transferability. Confirmability relates to data interpretation and outcomes of inquiries are rooted in the context of participants and can be tracked to the sources.

Table 3.1 shows the criteria to observe trustworthiness based on Guba & Lincoln (1994), Morrow (2005) and (Elo, Maria Kaariainen, Polkki, Utrianen, & Kyngas, 2014) for this study.

Table 3.1  
*Criteria to Observe Trustworthiness in This Study*

Criteria	Technique suggested	How this technique was employed in this study
Credibility	Prolonged engagement	Extensive engagement was made with the relevant officers involved in the process of managing the EOIR cases from the EOI Unit, TCD, Investigation Department, audit officers from the branches and also the IT Department
	Persistent observation	Building trust, facilitating, discussing, observing, reviewing, providing input to the development of the CMS-EOI
	Peer debriefing	Peers check on the accuracy of the user requirement in the development of the CMS-EOI

	Referential adequacy	Understanding timeliness in managing the EOIR cases with the support of various literature and develop the CMS-EOI
	Member checking	All data and feedback from participants were checked
Dependability and Confirmability	Dependability/reliability audits	Planning reports on the action research cycle at every phase of the process to develop the CMS-EOI
Transferability	Thick description	Thorough and clear descriptions of the process of applying the methodology in developing the CMS-EOI

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Source: Table Developed by the Researcher for This Study

### 3.9 Chapter Summary

This chapter discusses the background that support the selection of pragmatism paradigm or approach to conduct this study. In line with the pragmatism approach, the chapter further discusses the action research model adopted by this study which is the model by Susman (1983). In the next chapter the action research steps taken and data collection and analysis are discussed in detail. Based on the outcome of each phase in the action research cycle, there are discussions on the results.

## **Chapter 4 : Result and Discussion**

### **4.1 Introduction**

In this chapter, the action taken including the data collection method and analysis for each of the five phases of the action research phases is discussed. This study conducted two cycles of the action research phases. After completion of the two cycles, the overall outcome is discussed to evaluate the result of the intervention to the timeliness of responses to the EOIR cases.

### **4.2 The First Cycle of the Action Research**

In this section, details of each of the action taken in the five phases of the action research cycles are presented. The outlines of the actions are presented in Figure 4.1. The five phases in the action research model adapted from Susman, 1983 aims at answering the five specific research objectives of this study in order to resolve the timeliness problem.

At the first phase, both quantitative data and qualitative data are collected to identify and define the problem. After the problem is defined, what follows in the second phase is the consideration of alternative courses of action to solve the problem. Selecting the introduction of the CMS-EOI as the proposed solution to the timeliness problem is discussed in phase three. In this phase the researcher seeks to answer objectives one, two and three which are to understand what features are needed for the CMS-EOI, contribute to the development of the features of the CMS-EOI and highlight training needed by users. In the fourth phase, the consequences of the actions are studied. This involves observing the feedback of the users which is the objective number four of this study. In the fifth

phase, after observing the feedback from the users, a reflection is made on the feedback to identify the general finding or result of the actions. This is in line with objective number five of the study.



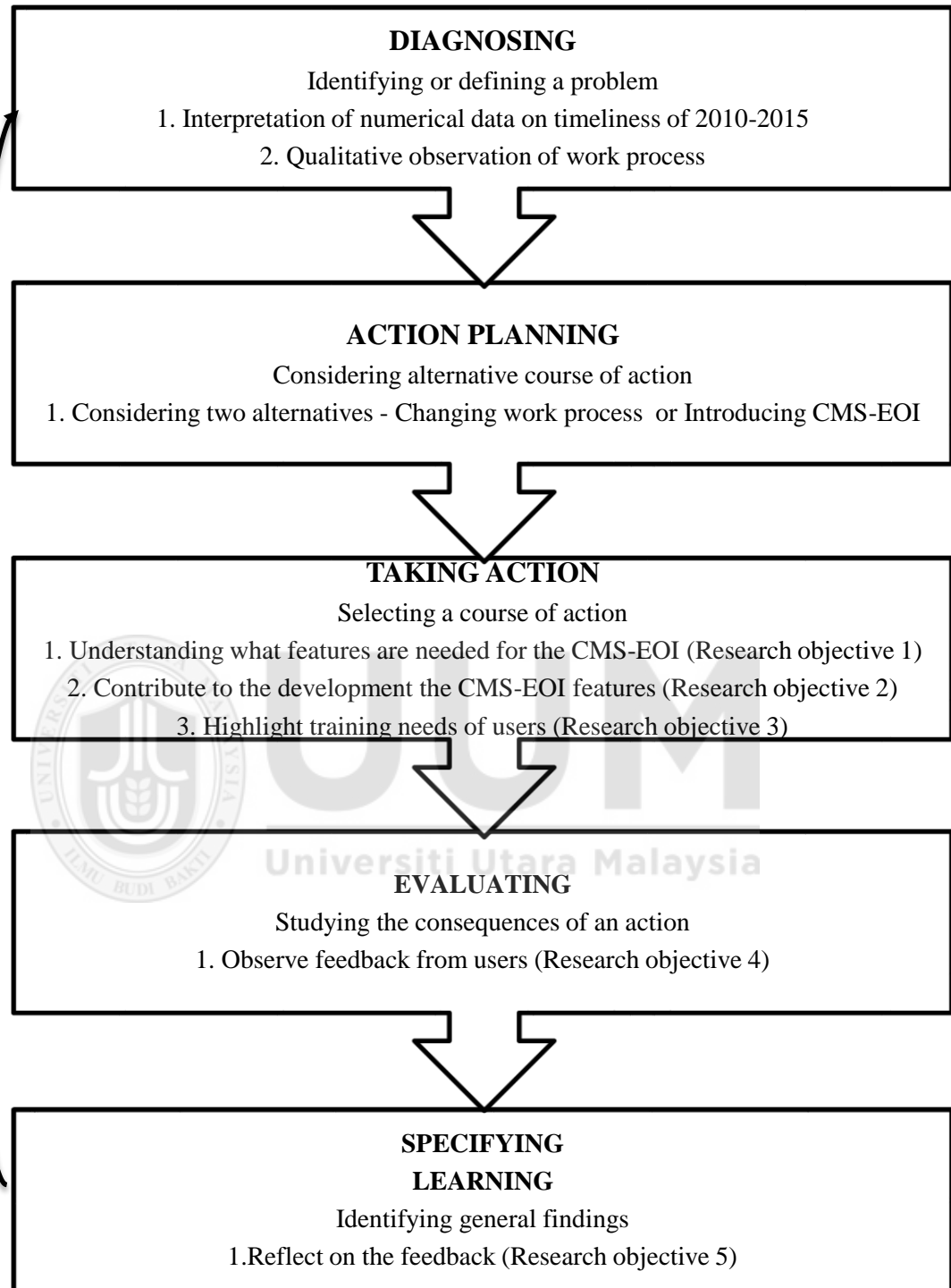


Figure 4.1

*Outline of Actions Taken in the First Cycle of the Action Research*

Source: Figure Constructed by the Researcher for this Study



#### **4.2.1 The Diagnosing Phase**

In this phase, the timeliness problem is put into a clearer context by collecting and analysing the numerical data on timeliness of EOIR responses by the IRBM for the period from 2010 to 2015. This period is selected, as the intervention to solve the timeliness problem by introducing the use of CMS-EOI was first considered in 2016 and Malaysia has started exchanging EOIR in earnest beginning 2010. Data for 2010 to 2012 are collected from the OECD Phase 2 Peer Review report on Malaysia (OECD, 2014). However, the current status of the five cases that were shown as still pending at the end of the OECD review process as shown in Table 1.1 are reviewed by collecting the data from the database of the EOI Unit. Based on the review, the status of the five EOIR cases which are shown as pending in Table 1.1 have been fully responded after the peer review assessment and accordingly added to the cases that are fully responded after more than a year. The updated table for response times of the EOIR cases received by the IRBM in 2010 - 2012 is shown in Table 4.1.

Table 4.1

*Updated Response Times for EOIR by IRBM in 2010-2012*

	2010		2011		2012		Total	Average
	No.	%	No.	%	No.	%	No.	%
Total number of requests received	7	100	16	100	38	100	61	100
Full response: $\leq$ 90 days	4	57	1	6	18	47	23	38
Full response: $\leq$ 180 days (cumulative)	4	57	8	50	21	55	33	54
Full response: $\leq$ 1 year (cumulative)	5	71	12	75	30	78	47	77
Full response: $>$ 1 year	0	0	4	25	8	21	12	20
Declined for valid reasons	0	0	0	0	0	0	0	0
Failure to obtain and provide information requested	2	29	0	0	0	0	2	3
Requests still pending as at 2016	0	0	0	0	0	0	0	0

Source: OECD Phase 2 Peer Review on Malaysia and EOI Unit, IRBM

As shown in Table 4.1, the average percentage of cases responded within 90 days during the period of 2010-2012 after taking into consideration the five cases which were still pending at the end of the review period during the OECD peer review assessment in 2013 and have since been fully responded after one year, remains at 38%. The Table 4.1 however shows the increase in the total number of cases that are fully responded after more than a year from the total of seven as shown in Table 1.1 to 12 for that three years period which in term of average percentage has increased to 20% from 12% as shown earlier in Table 1.1 because of the addition of the five completed cases. This also indicates that the 5 cases that were settled or fully responded which made the number from seven to 12 are not newly registered cases when the OECD assessors performed the on-site visit in 2013.

Although on average, the IRBM is able to respond to more than 50% the cases within 180 days, which is 57% in 2010, 50% in 2011 and 55% in 2012, there is also 20% of the cases

on average for that three years period that took more than a year to respond. It has been reported by the OECD as discussed earlier that some cases take longer to respond due to its complexity. However, an average of 20% of the EOIR cases over a period of three years which took more than a year to respond could indicate that there is a weakness in the monitoring of the EOIR cases. To investigate this issue, the qualitative data on the monitoring of the EOIR cases are collected through the observation of the researcher and the observation of the participants, particularly from the EOI Unit officers and TCD who are directly involved in processing the EOIR cases. Observation was made on how the monitoring of the cases were done at the EOI Unit and TCD. Based on review made on all the 12 cases that were responded more than a year between 2010-2012, it was observed that follow up actions were mostly done upon a reminder was received from requesting jurisdiction. There was no systematic follow up action from the EOI Unit or the TCD.

Analysis of the timeliness issue by studying the response data for the period of 2013-2015 is also performed. This is to make a comparison with the data analysed for the previous three years period (2010-2012). This analysis is important for the consideration of alternative courses of action in the next phase of the action research. Data for 2013 and 2014 are collected from the record of the EOI Unit which are maintained in a standalone database. Data for 2015 are collected from the statistic prepared by the EOI Unit and reviewed by the OECD Peer Review assessment team during the on-site visit in Oct 2018 for the second round of peer review assessment which covers the period of 2015-2017. Only the data relating to the 2015 year is extracted and included in Table 4.2 for this analysis. The data for 2017 and 2018 is analysed in the second cycle of the action research at the diagnosing phase. This is necessary to revisit the timeliness problem during the

development of the CMS-EOI to understand if the problem still persist during the period of 2017-2018.

The data on timeliness in responses of the EOIR cases by the IRBM for the period of 2013-2015 are presented in Table 4.2. Firstly, the average percentage of EOIR cases responded within the 90 days standard for the period of 2013-2015 is compared with the average in 2010-2012. In 2010-2012, the average percentage is 38% and in comparison, the 2013-2015 figure is only 14%. This shows that there has been a decrease of 24% of the cases responded within the 90 days standard for the 2013-2015 period. The average percentage of cases responded within 180 days has also decreased from 54% to 26%. Similarly, the average percentage of EOIR cases responded within one year has also gone down from 77% to 55% indicating that more cases have taken more than a year to respond. This shows that an additional of 22% more cases for the period of 2013-2015 were responded only after more than a year.

Table 4.2  
*Response Times for EOIR Cases by IRBM in 2013-2015*

	2013		2014		2015		Total	Average
	No.	%	No.	%	No.	%	No.	%
Total number of requests received	9	100	28	100	36	100%	73	100
Full response: $\leq 90$ days	7	78	1	4	2	6%	10	14
Full response: $\leq 180$ days (cumulative)	7	78	4	14	8	22%	19	26
Full response: $\leq 1$ year (cumulative)	9	100	13	46	18	50%	40	55
Full response: $> 1$ year	0	0	15	25	18	50%	33	45
Declined for valid reasons	0	0	0	0	0	0	0	0
Failure to obtain and provide information requested	0	0	0	0	0	0	0	0
Requests still pending as at Oct 2018	0	0	0	0	0	0	0	0

Source: EOI Unit, IRBM

Table 4.3:

*Comparison of Response Between the Period of 2010-2012 and 2013-2015*

	<b>2010-2012</b>	<b>2013-2015</b>	<b>Difference</b>
	<b>%</b>	<b>%</b>	<b>%</b>
Total number of requests received	100	100	Nil
Full response: $\leq 90$ days	38	14	-24
Full response: $\leq 180$ days (cumulative)	54	26	-28
Full response: $\leq 1$ year (cumulative)	77	55	-22
Full response: $> 1$ year	20	45	+25
Declined for valid reasons	0	0	Nil
Failure to obtain and provide information requested	3	0	-3
Requests still pending	0	0	-

Source: Table Prepared by the Researcher for This Study

The summary of the response times for the period of 2010-2012 and 2013-2015 is presented in Table 4.3. Based on the quantitative data analysis above, there is a timeliness problem in responding to the EOIR cases according to the 90 days standard and the problem is becoming more based on the statistic in 2013-2015.

As discussed earlier, observation made on the cases that took more than a year to respond indicates that there is a weakness in monitoring. It was also observed that follow up with the branches are not done systematically. There were mostly done when the requesting jurisdiction made a follow up on their request. This is based on the review of the all the 12 cases that took more than a year to respond for the period of 2010-2012 and all the 33 cases that took more than a year to respond for the period of 2013-2015.

#### **4.2.2 The Action Planning Phase**

The analysis of quantitative and qualitative data at the diagnosing phase indicates that there is a problem in responding to the EOIR cases in a timely manner. Following the identification of the problem, the researcher collected qualitative data from the researcher's own observation and from the observation of other participants of the study who are involved in the work process of handling the EOIR cases. Observations were made on the daily routine of the officers in the EOI Unit in handling the EOIR cases and their responsiveness to the cases.

Once a EOIR case is registered in the standalone database in the EOI Unit and sent to the TCD for further action, systematic monitoring is not conducted on the case and follow up usually is triggered when an enquiry is received either from the branch or from the requesting jurisdiction. The online link between the EOI Unit, TDC and the branch is missing making monitoring a manual process. Although in 2013 a manual procedure on how to process a request for information and the timeline for the processes has been issued, this manual has not been followed strictly. The monitoring problem remained.

It is also observed that there have been regular changes of officers at the EOI Unit. The table 4.4 in shows the turnover of the EOI officers in the EOI Unit. Most of the officers move within one or two years. There has been an increased number of officers especially since 2017 but as at 2019 only two officers have three years' experience in the EOI Unit. This table does not include the Director of International Affairs and Exchange of Information Division who oversees the EOI Unit.

Table 4.4  
*Turnover of Officers in EOI Unit from 2013-2019*

	2013	2014	2015	2016	2017	2018	2019
Officer 1	/						
Officer 2	/						
Officer 3		/					
Officer 4		/	/				
Officer 5			/	/	/		
Officer 6				/			
Officer 7				/	/		
Officer 8					/	/	/
Officer 9					/	/	/
Officer 10					/		
Officer 11						/	
Officer 12						/	/
Officer 13						/	/
Officer 14						/	/

Source: EOI Unit, IRBM

With the regular change in EOI officers, without an integrated system like the CMS-EOI, cases could be overlooked by the EOI Unit and also by the TCD and the branches. The non-availability of the CMS-EOI also appears not to provide the required urgency to the officers at the branches to gather the requested information because of work load compared to domestic audit cases which are managed through the CMS-AUDIT and monitored through the system by the branch audit managers and TCD.

Following the interpretation of the qualitative data, two alternative courses of action emerged. One alternative action considered is by adding more resources to the EOI Unit. This addition is with a view to allow the EOI Unit to gather the requested information themselves for all EOIR cases within the Klang Valley, Malaysia without requesting the IRBM branches situated in Klang Valley, Malaysia to assist. The IRBM branches in Klang Valley comprise of branches in the state of Selangor, Kuala Lumpur and Putrajaya. Each of this jurisdiction has several branches. Usually a request for assistance to gather the



information follows where the taxpayer's or entity's records are kept or tax matters are handled in the IRBM. For instance, if the tax matters of the taxpayer are handled by the Kota Kinabalu, Sabah branch, the request for assistance to gather the information in the possession of the taxpayer will be sought by the TCD upon receiving a request from the EOI Unit to the Kota Kinabalu branch. Similarly, if the EOIR case involves a taxpayer whose tax matters are handled by Petaling Jaya branch in Selangor which is within the Klang Valley, a request will be made to the Petaling Jaya branch to gather the information unless the information can be extracted by the EOI Unit from the IRBM database or other sources. This proposed solution is made in consideration that Klang Valley is within the greater of Kuala Lumpur and logistically easy for the EOI Unit officers to perform the gathering of information themselves. This could expedite the gathering of the requested information as the EOI Unit officers are only focused to do gathering of requested information, unlike the audit officers in the branches who has other domestic audit cases to handle. This alternative also reduces the requirement to monitor the EOIR cases when sent to the branches for their action. However, the proposed solution for the EOI Unit officers to gather the information themselves is limited to cases within Klang Valley and is not suitable to be extended to other location. The proposed solution to allow the EOI Unit officers to gather the information themselves for cases outside of Klang Valley is considered not suitable as logistically this may not be feasible especially for cases that require them to travel as far as Sabah and Sarawak in the Island of Borneo.

The other alternative is to introduce a CMS-EOI to computerise the work process in managing the EOIR cases. This is to allow the registration, allocation of cases to the EOI officers at the EOI Unit or audit officers at the branches, sending of the information

gathered by the branches to the EOI Unit and monitoring of the EOIR cases through the system.

In the next phase, the aim is to select one of the two alternative courses of action as the intervention to solve the timeliness problem in responding to the EOIR cases.

#### **4.2.3 The Taking Action Phase**

##### **4.2.3.1 Selecting the CMS-EOI as the Intervention to Solve the Timeliness Problem**

The taking action phase involves selecting one from the two alternative courses of action that emerged from the action planning phase. As both proposed interventions to the problem require policy decision from the top management of the IRBM, they need to be presented to the management for their consideration and approval.

On the first proposed intervention that is by adding resources in the EOI Unit to handle the gathering of all EOIR information for Klang Valley cases, data collection through the analysis of documentations are performed. Documentations analysed include the IRBM Audit Framework to understand the nature and work norm of the audit officers in the branches. Observation from the analysis of the audit framework and work norm as well as feedback from audit officers from the branches become the source of qualitative data to make the proposal. The analysis of the qualitative data indicates that there are practical problems in giving the responsibility to the EOI Unit to collect the EOIR information instead of the audit officer from the relevant branch.

The current procedure in the IRBM is that taxpayers' tax cases are allocated to the respective branches based on their address. Giving the role to collect the information

under the EOIR especially when audit need to be carried out to obtain the requested information to the EOI Unit may interfere with the work of the audit officers from the branch for domestic tax purposes. Based on these observations, this alternative course of action is not very appropriate and hence is also not selected by the IRBM management.

The second alternative intervention involves the development the CMS-EOI and the integration of this system with the rest of the relevant existing systems in the IRBM. A special approval is needed as the proposed intervention involves introduction of a new system in one of the IRBM's tax operations. This is a policy matter that the IRBM has to decide as the introduction of the CMS-EOI will also results in the IRBM incurring a development cost.

At this taking action phase, the researcher as an insider participant works with the EOI Unit and the IT department in preparing a proposal paper to develop the CMS-EOI for the consideration of the IRBM's top management. In preparing this proposal paper, the background of the timeliness problem and the need to improve the timeliness in responding to the international requests for information in line with the OECD's 90 days standard are highlighted. The expected benefit of having the system is also outlined. Estimated cost of development has also been worked out to allow the top management to give due consideration on the return of investment in introducing the proposed CMS-EOI for managing the international requests for information.

The proposal paper for the development of CMS-EOI was presented to the management in November 2016. Approval was given by the management for the development of the

CMS-EOI in January 2017. As the proposal paper is marked as confidential documents, this document is not produced as an attachment in this thesis.

The development of the system is outsourced and hence the need to go through the process of appointing a vendor according to the set procedure by the IRBM. The process of getting an approved vendor takes time as it involves strict procedures. The whole process took several months to complete before the successful vendor was awarded with the development project.

In line with the IRBM standard procedure, a Steering Committee and a Working Group are formed to ensure that the development of the CMS-EOI meet the required features and also completed according to the set timeline. The Steering Committee comprises of senior management officers headed by the Deputy Chief Executive Officer (Tax Operations) of the IRBM. While the Working Group comprises of officers from the IT department, tax operations department, EOI Unit, TCD, intelligence and profiling department and Investigation Department. The researcher as head of the division overseeing the EOI Unit, is part of the working group and is directly involved in determining the features of the CMS-EOI which is one of the important specific objectives of this study.

Following the approval of the development of the CMS-EOI, to achieve the first objective, that is to understand what features are needed for the CMS-EOI, the working group in which the researcher as an insider participant is a member, engages the relevant process owners to provide their input. Input from the process owners are important in the development of the CMS-EOI as their experience in handling the EOIR cases in the

manual environment is useful to streamline the work processes in a computerised environment.

The vendor was awarded the development project in October 2017 and upon the first step taken by the working group was to engage with the vendor in a user requirement study (URS) to finalise the user requirement specification. The ultimate goal of developing the CMS-EOI is to manage the overall administration of exchange of information within the IRBM. This include other types of exchanges such as the spontaneous exchange of information, automatic exchange of passive income and also EOIR made by the IRBM to other jurisdictions. The development and functions of the CMS-EOI relating to spontaneous exchange and automatic exchange of passive income however will not be discussed in this study.

In order to be functional, the CMS-EOI needs to be integrated with the other existing systems related to the management of audit and investigation cases as well as the supporting systems and data management systems. These systems include the CMS-AUDIT, CMS-INVESTIGATION, CMS-TRACKING, CMS-INTELLIGENCE, Enterprise Taxpayers Profile (ETP) System, Hasil International Data Exchange Facility (HIDEF), Data Warehouse (DW) and the User Management System (UMS). The CMS-AUDIT, CMS-INVESTIGATION, CMS-TRACKING and CMS-INTELLIGENCE are systems which share similar purpose that is the management of domestic compliance. The ETP and the DW are systems developed to house data. While the HIDEF is a system to manage the automatic exchange of financial accounts information. While the UMS is a system that coordinate the users ID.

The overall application architecture of the CMS-EOI is illustrated in Figure 4.2. This shows the integration of the proposed CMS - EOI with the relevant existing systems in the IRBM. The CMS-EOI has three modules. The first module is for the purpose of administering the EOIR cases. The second module is regarding the administration of spontaneous exchange of information. Spontaneous exchange of information refers to exchange of any related tax information that jurisdictions find in the process of their domestic audits that may be useful to other jurisdictions. The third module is regarding the management of the automatic exchange of information on passive incomes for instance dividend, royalty and interest.

Although the CMS-EOI is introduced mainly to solve the timeliness problem in responding to the EOIR cases, the CMS-EOI also is designed to manage these two other types of exchanges. However, in this study, the management of these two types of exchange of information is not covered. The discussion of the CMS-EOI is confined only to the EOIR module.

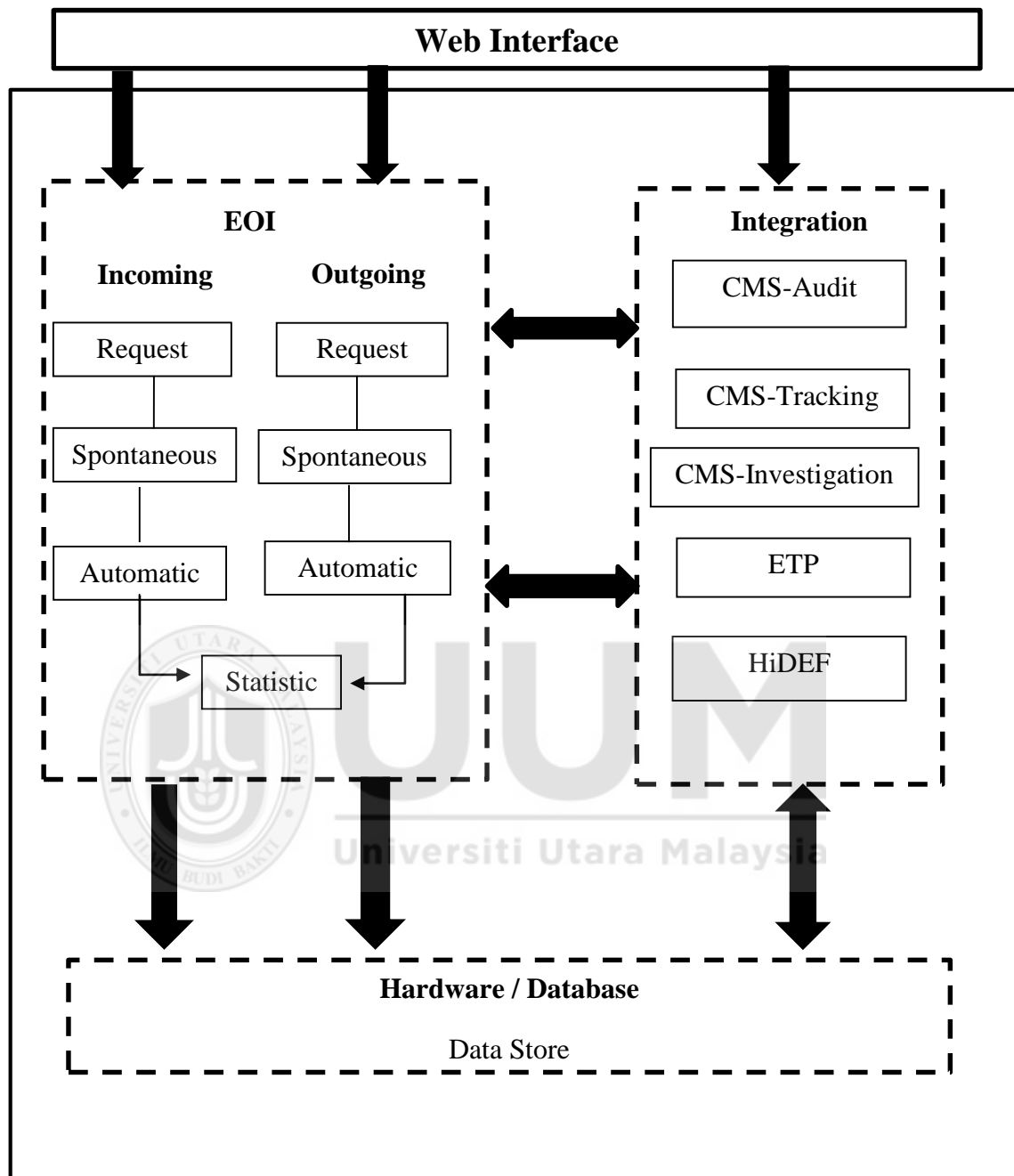


Figure 4.2  
*Overall Architecture of the CMS-EOI*  
 Source: EOI Unit, IRBM

The integration is necessary to enable the allocation of the EOIR cases to be done according to the current status of each of the case in the IRBM's record. For example, for a EOIR case which relate to where audit for domestic purpose is currently been

undertaken, that EOIR case will automatically be allocated to the audit officer currently handling the case for domestic tax audit purpose.

Cases under domestic audit are allocated and managed through the CMS-AUDIT. Therefore, this integration enables the CMS -EOI to pick up the status of a particular case under the EOIR and to allocate that case accordingly. Similarly, for cases currently under investigation for domestic tax purpose which are managed by the CMS-INVESTIGATION, the integration of the CMS-EOI with the CMS-INVESTIGATION enables the CMS-EOI to know that a EOIR case is currently under investigation for domestic tax purpose and therefore should be automatically allocated to the investigation officer handling the domestic tax investigation.

Allocating the EOIR cases in this manner ensures that the gathering of information for EOIR purpose for that particular case is made by the officer who is already performing an audit or investigation of the case for domestic tax purpose rather than having two separate officers handling the audit or investigation for domestic and international purposes.

The URS which was jointly made by the researcher, three EOI Unit officers, four IT department officers, two TCD officers, two Investigation Department officer, one Profiling and Intelligence Department officers and five IT personnel from the vendor company was a comprehensive exercise. It was conducted from 23 October 2017 to 4 December 2017. The URS helps the researcher achieve objective number one, two and three of the study which are to understand and contribute to the development of the CMS-EOI features as well as highlight training for the users. The involvement of the officers



from the EOI Unit, TCD and Investigation Department represent the main users of the CMS-EOI.

During the URS detailed discussion was made by the researcher with the EOI Unit, TCD, Investigation Department, profiling and intelligence department and the vendor on the features of the CMS-EOI. The features of the CMS should enable the overall process to be monitored online by the EOI Unit.

Once a case is registered by the officer at the EOI Unit, the whole process of getting approval from the Director of the IA & EOI Division to proceed with obtaining the requested information should follow in the system until the information requested are obtained either directly by the EOI Unit or with the help of the branches through the TCD.

The CMS-EOI should allow the cases to be allocated to the respective audit officers in the branches automatically based on the existing coding under the IRBM compliance activity. The features of the CMS-EOI should include the capacity to generate alerts when a pre-set time for taking actions have been determined by the EOI Unit. This alert should flag a case that is due for finalising a required action. This alert system should alert all the officers involved in the work process including the EOI Unit officers, the TCD officers and audit officers in the branch when a required action is due at a preset time. This is important as any oversight by the officers in each of the process will result in delays in gathering the requested information.

Another feature is that the CMS-EOI should be able to generate reports for instance current status of EOIR cases, aging of cases, the timeliness of responses and performance by the branches. An important feature that also need to be available in the CMS-EOI is

the capability to generate the standard response letters for instance acknowledgement letter upon registration of a EOIR case and status update of cases to the requesting jurisdiction when it is not possible to provide the requested information with the 90 days standard and that more time is needed to collect the requested information.

The CMS-EOI features must be not too complex to operationalise as this may not motivate the users to use the CMS-EOI as stated by Davis, 1993 in the TAM theory. During the URS, the researcher also highlights the need for training in order for the CMS-EOI to be quickly operationalised once the development is completed and deployed in accordance to a successful usage of the system as stated by McDaniel, 2011.

Following the URS, the specification of the CMS-EOI is documented in a user requirement specification agreement together with the prototype specification document signed by the IRBM and the vendor. The specified requirement agreement is used as the basis to deliver the technical design as well as the development, testing and deployment of the CMS-EOI.

In developing the CMS-EOI, the business process flow is divided into three modules that is the business process flow module at the EOI Unit, the business flow module at the TCD and the business flow module at the IRBM branches for audit function which is replicated for the IRBM investigation branches for cases under domestic investigation.

#### **4.2.3.2 Developing the Business Process Flow Module at the EOI Unit**

The business process flow module at the EOI Unit comprises of two processes. First, the registration process of the EOIR cases and second, the process of receiving the requested information gathered by the branches.

In the registration process, the features of the CMS-EOI allow the EOI officers to identify and manage the cases according to the type of exchange of information categories, whether the request is EOIR, spontaneous or automatic exchange of information.

In the registration process the EOI manager at the EOI Unit will be able to record the necessary information such as the date of the request letter from a requesting jurisdiction, date the EOIR case is received and reference number of the requesting jurisdiction. The CMS-EOI will create each EOIR case as one master file. One master file can have either only one or many sub-files depending on the number of entities involved in one EOIR case. Once the registration of the master file is completed, the EOI manager (usually is a principal assistant director level at the EOI Unit) can assign the case to the EOI officer to manage the master file and sub-file(s) if any.

The EOI officer shall key in the necessary information to begin the sub-file registration process. The information includes the individual name, company name, foreign income tax reference number which is optional, Malaysian income tax reference number and identification number or registration number. Other information includes passport number, address, postcode, case information and any other relevant information pertaining to the request.

The CMS-EOI allows the EOI officer to upload the background of the case or any other related documents into the system. During the sub-file registration, the CMS-EOI checks with the taxpayer database for income tax reference number. This is possible because of the CMS-EOI integration with the existing database of the IRBM. The identification number/passport number/reference number are the key identifier when the system verifies the taxpayer's information. If the income tax reference number exist in the database, the registration will continue as a new request.

The CMS-EOI will identify and assign the taxpayer to a specific branch based on the income tax reference number. If the taxpayer does not exist in the database, the CMS-EOI will proceed to assign the taxpayer to a branch based on the address or postcode. The reference number checking process is as in Figure 4.3.

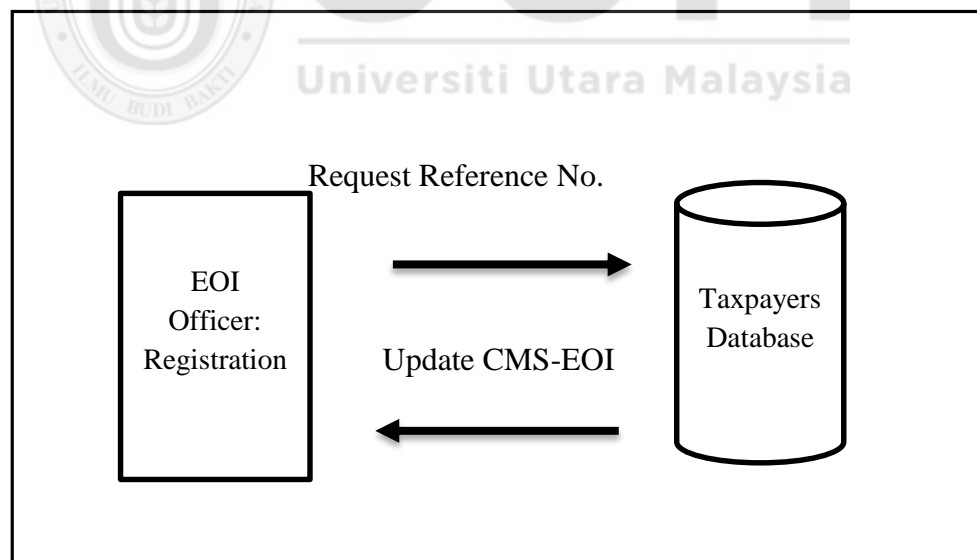


Figure 4.3  
*Reference Number Checking for EOIR Registration*  
Source: EOI Unit, IRBM

Each EOIR case needs to be registered in the CMS-EOI regardless whether the same taxpayer/entity is requested by the same or different requesting jurisdiction. A request letter from the requesting jurisdiction must be signed by the competent authority of the jurisdiction in accordance with the exchange agreement. Competent authority under the exchange agreements or treaties usually are the finance minister of the jurisdiction concerns. The finance minister in a jurisdiction may delegate this authority to some of the senior officers in the tax administration through a proper legislative process. Exchange partners are notified of the appointment of the delegated competent authority for the purpose of EOIR.

The CMS-EOI issues a case reference running number for each of the case by module category. Each of the case reference number issued by CMS-EOI has specified criteria. The formats of the case reference number for a master file and a sub-file are as in Table 4.5. The referencing system provides an indication of the type of exchange as EOIR, from which jurisdiction, and in which year.

Table 4.5  
*Referencing Format for EOIR Cases in CMS-EOI*

	<b>Master files</b>	<b>Sub- files</b>
Case Ref. Format	LHDN.AN(T).600	LHDN.AN(T).600
Exchange Type	4	4
Country Code	(Based on number assigned to the exchange partner jurisdiction)	(Based on number assigned to the exchange partner jurisdiction)
Running Number/Year	Example 2019-1	Example 2019-1-1
Module	IN (refers to Incoming EOIR)	IN (refers to Incoming EOIR)

Source: EOI Unit, IRBM

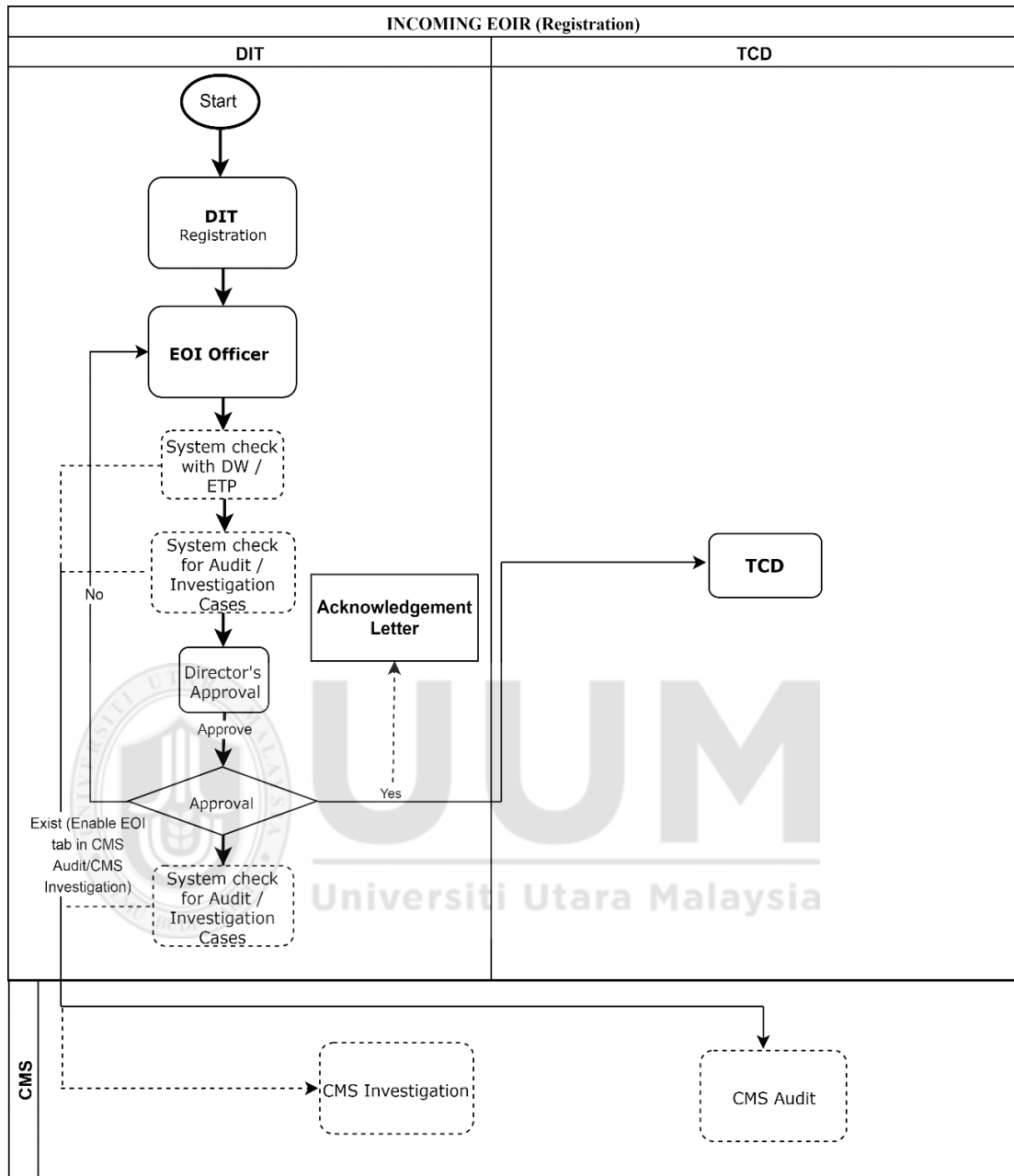
The CMS-EOI also has a feature that allows the EOI officers to select the category 'Type of information requested' in order for them to provide the information or documents requested. Types of information could be accounting information, ownership information, beneficial ownership information and other information. Further, the CMS-EOI also has a feature to allow the EOI officers to attach and have access to the EOI documents/information. The documents are restricted to the members of EOI team. The EOI officer will be able to suggest the audit category for each sub-file in the CMS-EOI. The options are whether to perform a desk audit, a field audit or not to perform an audit to that case.

If the requested information relates to a taxpayer/entity that has been field audited based on the record in the CMS-AUDIT within the last two years, selection for 'Field Audit' will be disabled by the CMS-EOI and the CMS-EOI will default the case to 'Desk Audit'. This is in line with the IRBM policy of not to conduct a field audit to the same taxpayer within a period of two years from the last audit performed on that particular taxpayer.

One of the important features of the CMS-EOI is that it allows the EOI officers to monitor the progress of the EOIR cases at all stages. The IRBM endeavours to provide the requested information according to the IATS to the requesting jurisdiction within 90 days. The CMS-EOI therefore include a tracking feature to help the EOI Unit to track the progress of each of the EOIR case and alert the EOI officer if the case has exceeded 60 days from the date the request was received from the requesting jurisdiction. The 60 days is set to allow at least another 30 more days to follow up on the case.

The director of the department of international taxation and the director of international affairs and exchange of information (IA&EOI) division are both appointed as delegated competent authority of the finance minister for Malaysia, responsible for EOIR matters. Approval from the competent authority is needed before a EOIR case proceed to the gathering of information process. Pending approval, cases are displayed on the dashboard/in-tray of the director of IA & EOI division on a first-come, first-serve basis. If the case is rejected by the director of IA & EOI division, the case will be reverted to the EOI officer for further action. The rejection could be that the foreseeable relevance requirement under the exchange of information standard is not met by the request. The CMS-EOI permits approval by bulk or on case-by-case basis.

In the CMS-EOI, the director of IA&EOI division has a screen/ dashboard to monitor all cases that have been registered. The acknowledgement letter can be generated or printed via the CMS-EOI within 14 days from date of receipt. The name of the signing officer will be displayed on the acknowledgement letter for signing purposes (see Appendix A for the template of the acknowledgement letter). The registration business process of the EOIR cases is summarised in Figure 4.4.



**Figure 4.4**  
*Registration Process of EOIR Cases in the CMS-EOI*  
 Source: EOI Unit, IRBM



The second process in the EOI Unit is the process of receiving the information gathered by the branches. The process is shown in Figure 4.5.

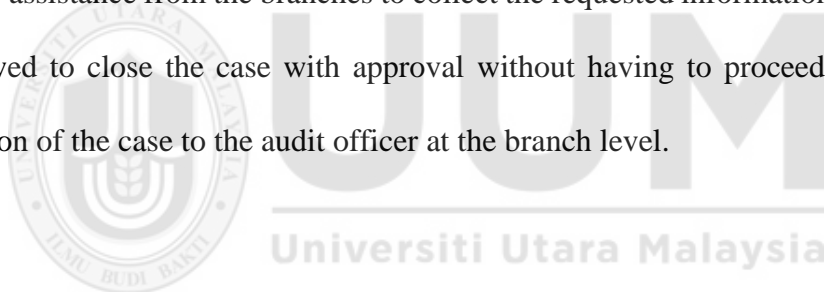
Audit/investigation officers are given 30 days to provide the requested information. The CMS-EOI is designed to provide alerts to the audit/investigation officer concern on the 15<sup>th</sup> day after the allocation of the EOIR cases if the information has not been provided yet. The CMS-EOI also provide alerts to the EOI Officer at the EOI Unit on the 14th day prior to the 90 days from the date the case was received from the requesting jurisdiction if the case has not been fully responded yet.

Where information cannot be provided to the requesting jurisdiction within 90 days, the EOI Unit will be allowed to notify the jurisdiction through an interim response. The CMS-EOI is designed to generate three types of interim responses. The three types of interim responses are, first, the interim response to explain that the gathering of the requested information for the case is still being pursued by the IRBM audit officer and that the information will be sent as soon as they become available or with an estimated time mentioned (see Appendix B). Second, an interim letter providing partial information which comprises of bank information, while the rest of the requested information are still being pursued (see Appendix C) and third, the interim response providing some of the information which the audit officer has already obtained (see Appendix D).

For completed cases, the final reply letter will be generated through the CMS-EOI and will be sent to the requesting jurisdiction. In order to keep all records of letters relating to the case, the CMS-EOI keeps track of the entire generated letters for monitoring purposes. There are three types of final reply letters. First, the final reply providing the complete

information requested by the requesting jurisdiction (see Appendix E). Second, final reply letter without complete information provided to the requesting jurisdiction due to the reasons explained in the letter (see Appendix F). Third, where there is no information to be provided, the interim letter in the template in Appendix G will be generated by the CMS-EOI.

After verifying and confirming that the information provided by the audit officer is complete, the EOI officer is allowed to close the case with approval. The EOI officer will also be able to re-open the case in certain instances and request the audit officer in the relevant branch to update the necessary information or document needed. For cases that need no assistance from the branches to collect the requested information, the EOI officer is allowed to close the case with approval without having to proceed to the TCD for allocation of the case to the audit officer at the branch level.



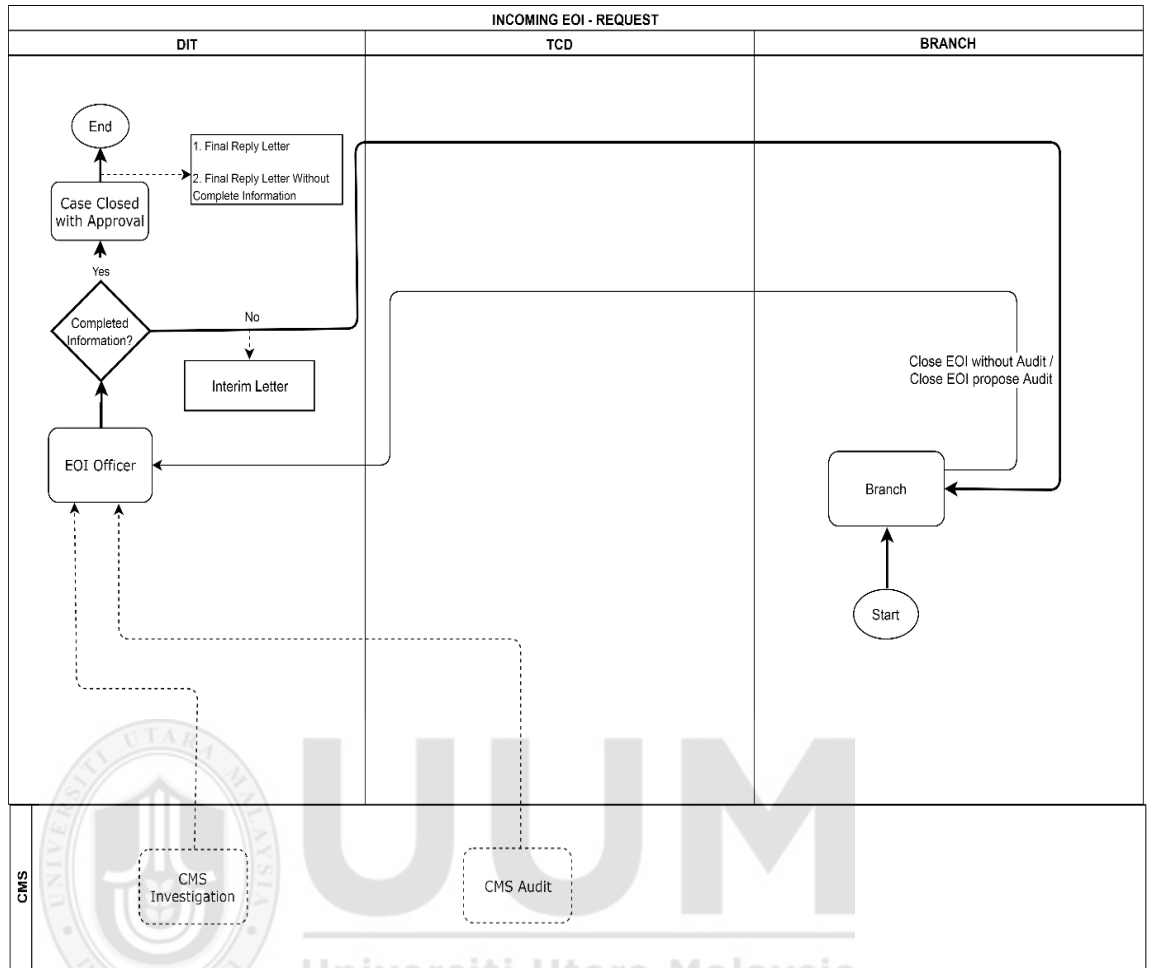


Figure 4.5  
*Process of Receiving EOIR Information from IRBM Branches*  
 Source: EOI Unit, IRBM

#### **4.2.3.3 Developing the Business Process Flow Module at the Tax Compliance Department**

The development of the module at the TCD is an integral part of the whole CMS-EOI as TCD has a role in managing the EOIR cases. After the EOIR case is approved at the EOI Unit and proceed to the TCD with the suggested action to be made, that is either to perform a desk audit or a field audit or no audit to collect the requested information, the TCD can still review the suggestion from the EOI Unit. This is because the TDC has access to more information and may be able to consider other appropriate action to collect the information.

The approved case from the EOI Unit will appear on the TDC EOI officer screen for action. If the TDC EOI officer would like to amend the suggested action, a remark must be made explaining the reason to support the change in the CMS-EOI. The case then moves to the screen of the EOI supervisor at the TCD for approval.

Approved cases are allocated to the respective branch base on the file reference number or if not a current registered taxpayer, based on the address. The CMS-EOI allows the EOI supervisor at the TCD to perform approval by bulk or on case-by-case basis. Unlike in the manual environment process where the requested information is sent by the branches to the TCD and then only channelled to the EOI Unit by the TCD, under the CMS-EOI process, information gathered by the branches are directly sent to the EOI Unit through the CMS-EOI. The information could be downloaded from the CMS-EOI and this cuts down the transmission time.

Following the EOIR audit, the case may be suggested by the branch for domestic tax audit either for desk audit or field audit. Upon receiving the suggestion and based on the TCD risk analysis, the TCD will be able to reassign the case for appropriate domestic tax action under the CMS-AUDIT. The business process flow in TCD is shown in Figure 4.6.

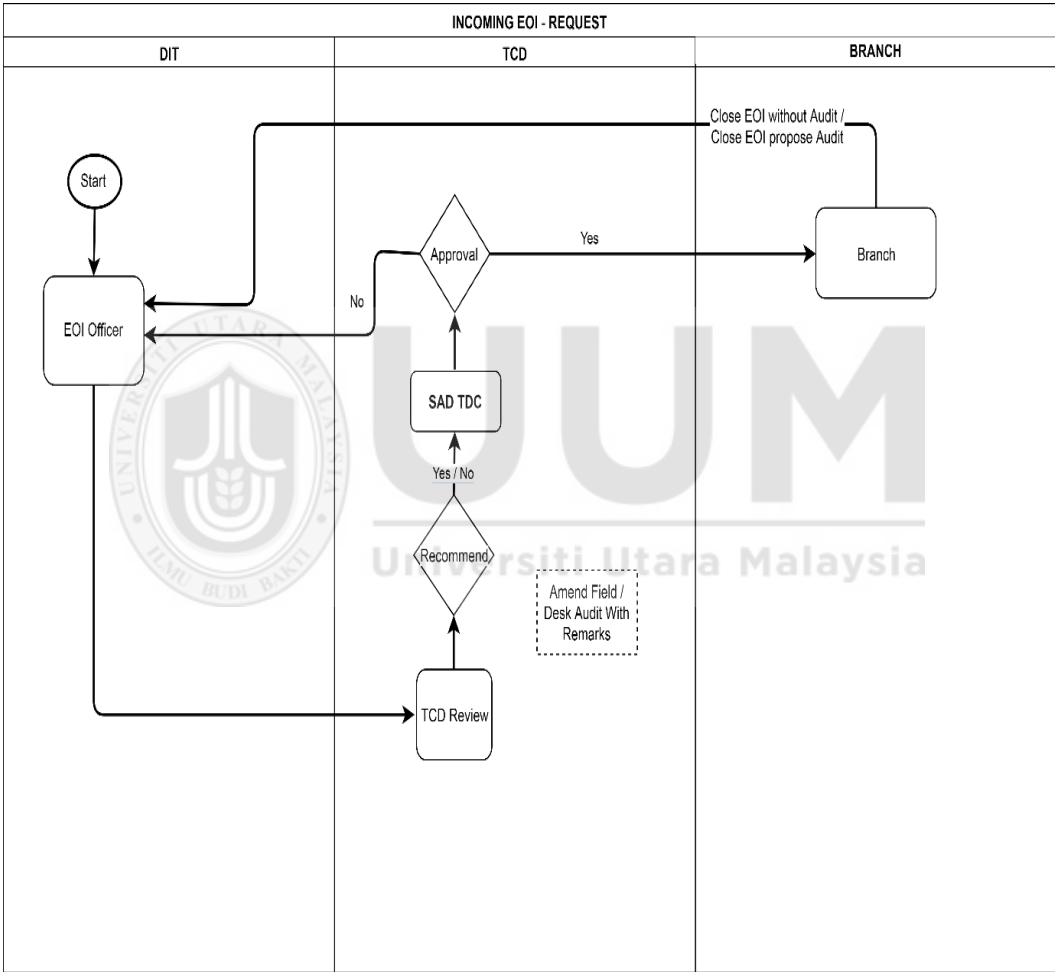


Figure 4.6  
*Business Process Flow from TCD*  
 Source: EOI Unit, IRBM

#### **4.2.3.4 Developing the Business Flow Module at the Branch**

This module is for the branch audit managers to receive the EOIR cases from the TCD and assign those cases to the audit officers to take the necessary action based on the requests. The CMS-EOI allows the branch audit manager to monitor the progress of the cases. With the in-built alert system, the branch audit manager will be able to know the progress of each EOIR case and follow up with the assigned audit officer. Under the manual system, this monitoring is done manually and can be overlooked as there is no alert system. Further, the CMS-EOI being an integrated system, allows monitoring to be done not only by the branch audit manager but also by the EOI Unit and the TDC. The CMS-EOI also functions to help the audit officers keep track on the EOIR cases assigned to them.

The feature of the CMS-EOI also allows the audit manager to reassign a EOIR case to another audit officer if the assigned audit officer is unavailable for a period of time. Since branches are given 30 days to collect the information, absence for about 7 days or more is considered appropriate to reassign the case. This feature is included to ensure that assigned cases to an audit officer who has to be away for a period of more than 7 days due to unforeseen circumstances can be acted upon in a timely manner by another audit officer.

The feature of the CMS-EOI is designed to allow the assigned audit officer to provide the requested information to the EOI Unit through the system. If the information is incomplete, the audit officer is required to give an explanation in the “Remarks” section provided by the CMS- EOI.

For cases where the audit officer has collected all the request information and is ready to send the information to the EOI Unit, the audit officer is also required to propose whether to audit or not the case for domestic tax purpose. For cases suggested as “Close EOI without audit”, the CMS -EOI will channel the information collected by the audit officer to the EOI Unit and no further action will be taken by the TCD.

For EOIR cases where the audit officer selected “Close EOI propose audit”, the CMS-EOI will channel the information collected by the audit officer to the EOI Unit and suggestion by the audit officer to perform audit will be taken by the TCD in the CMS-AUDIT.

At the TCD, the suggested for audit case will be reviewed and if the risk analysis finds that there is a need to take up the case for domestic tax audit, the TCD will proceed to assign the case for audit under the CMS-AUDIT to the relevant branch.

As both the CMS-AUDIT and CMS-EOI are integrated, the CMS -EOI will be able to capture information on how much tax is raised if any from the case initiated from the EOIR. This will enable the CMS-EOI to generate a statistic of tax raised following information received from EOIR mechanism.

In some instances, the assigned branch may not be able to collect the EOIR requested information and has to send back the case to the TCD for other action. The option provided in the CMS-EOI is “Close EOI other action”. Example when this option become appropriate is when there has been a change of address of the taxpayer/entity that is referred to in the EOIR case. Therefore, another branch should be collecting the requested information. For such EOIR case, the audit officer assigned initially with the EOIR case

can choose this option with a compulsory remark of which branch is relevant for this EOIR case.

In order to meet the 90 days standard for exchange, the branches are requested to collect the requested EOIR information and provide it to the EOI Unit within 30 days upon allocation of the EOIR case to the branch. The CMS-EOI will keeps track of the progress for each case and alert the branch audit manager and audit officer if the case has exceeded the 15-day period. Figure 4.7 illustrates the business process flow for the branches.

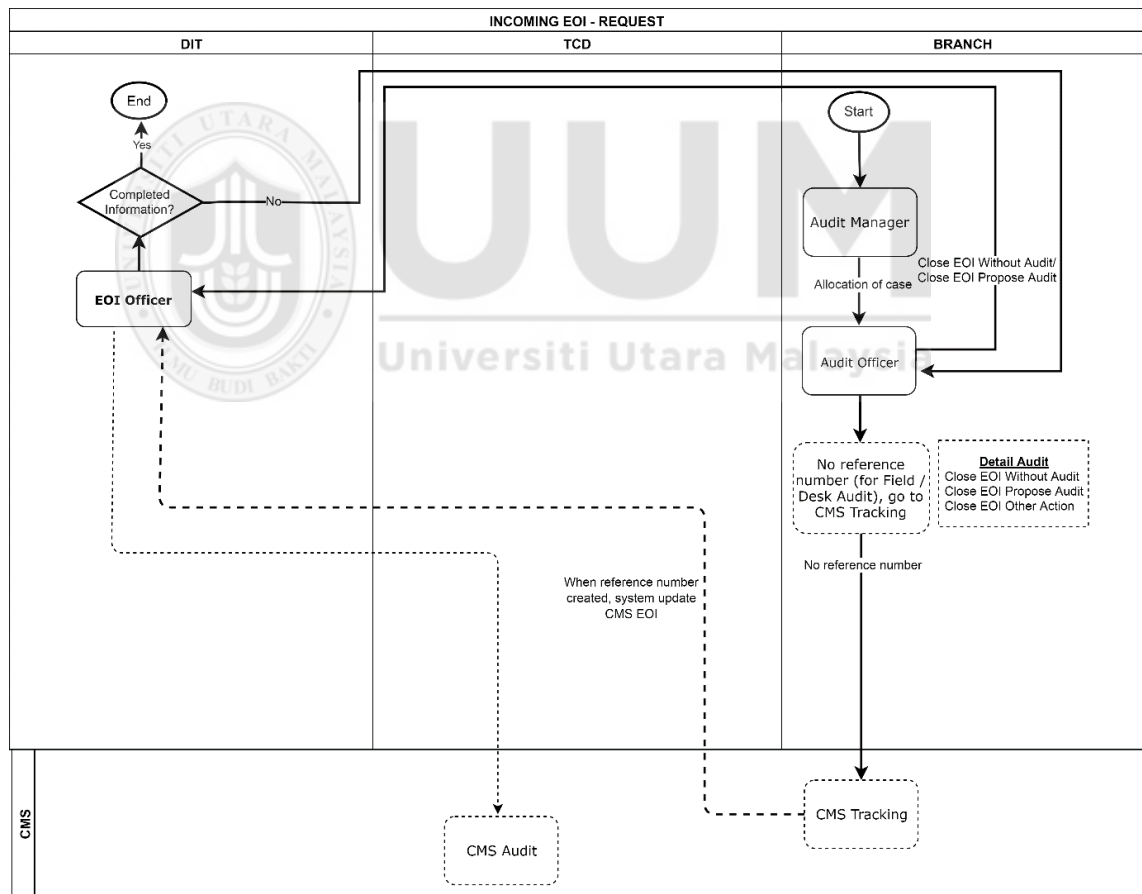


Figure 4.7  
Business Process Flow in IRBM Branch  
Source: EOI Unit, IRBM



#### **4.2.3.5 Training for Users**

To achieve objective number three, that is to highlight appropriate training for users of the CMS-EOI, the researcher as a member of the working group, discusses the training modules for the different category of users.

The users are divided into three categories. The first category comprises of the users at the headquarters. These are officers from the EOI Unit, TCD and the Investigation Department officers. The second category comprises of the EOI officers at the branches and the third category comprises of the EOI officers at the investigation branches.

For the first category, training is conducted at the headquarters on a Train-of-Trainers basis and the module is comprehensive. It covers the whole process and every role in the CMS-EOI. This is because the officers in the first category are also involved in training the other officers in category two and three. For the second category that is for the EOI officers at the branches training is conducted at two locations. For the EOI officers in the Peninsular Malaysia, training is conducted at the Malaysian Tax Academy, Bangi. For the EOI officers in Sabah and Sarawak, the training is conducted at the Malaysian Tax Academy in Kuching, Sarawak. For the third category that is the EOI officers in the investigation branches, training is centered for all at the Malaysian Tax Academy, Bangi.

The duration for the training of the first category is five days as it covers all the processes and roles of all the process owners of the CMS-EOI. For the other categories of officers, the training last only for two days as their training is only confined to their own role in the work process in the CMS-EOI. The first training was conducted in December 2018. The training is conducted in the test environment using reconstructed cases adapted from

the old finalised cases. Apart from ensuring that the officers acquire the knowledge to use the system, the training is also done to test CMS-EOI. It is also done to obtain the users feedback in the test environment before the real cases are put into the production environment in January 2019. Following the cycle in an action research, any issues observed in the first cycle will be addressed in the diagnosing phase in the second cycle. This is also part of the user acceptance test of the system.

The development of the training module is guided by the user guide prepared by the vendor and the working group. The objective of the training is to help prepare the users to use the CMS-EOI in the production environment. The training module contains a step-by-step guide of the roles of the EOI Unit, the TCD and the branches in the CMS-EOI (see Appendix H for the training module).

#### **4.2.4 The Evaluating Phase**

At this stage, the researcher aims to answer objective number four of this study. Observations were made on the feedback of the users during the testing and training to evaluate the consequence of the actions taken in phase three. The feedbacks are collected and is produced in Table 4.6 as part of the user acceptance test exercise. Following the feedback, a series of discussions with the working group and the vendor are made to go through the feedback.

It is observed during the training in December 2018 and the feedback from the users as compiled in Table 4.6 that further actions need to be done before the CMS-EOI can be put to use in the production environment in January 2019. These actions are for the purpose of enhancing the features of the CMS-EOI to improve the work process and ease

of use of the system. The actions needed are categorised into three categories which are the “new feature requirement”, “change in configuration” and just “cosmetic”.

The new features requirement includes additional alerts system. For instance, an alert should be flagged to the EOI officer before the EOIR case is sent to the director of IA&EOI for approval to collect the information if it has not been generated upon registration of the case as stated in the feedback number five. All EOIR cases received from exchange partners must be acknowledged and the acknowledgement letters should be sent to the requesting jurisdictions.

Some of the details in the registration module should not be made mandatory. For instance, in the feedback number eight, during the testing for the registration of the EOIR cases, it was observed that the type of identification and entity number may not be available when the case is received from the requesting jurisdiction. Therefore, if these two details are made mandatory, the EOIR case cannot be registered.

There is also a need to create a separate remarks box for the EOI Unit, TCD and the branch so that whenever a remark is needed, each process owner has a dedicated box to put their remarks relating to the case. Observation in number nine and number 25 refers to the issues. In performing the test, it was found that the EOI Unit could not view the remarks made by the TCD EOI officer as there was no dedicated remark box for the TCD to make the remark.

Some features which were created earlier for the CMS-EOI have been observed to be unnecessary and may delay the work process. Example of this is when an audit officer from a branch request for further clarification pertaining to a EOIR case assigned to him

or her from the EOI Unit. An approval from the director in DIT (director of the department or the division director) for the EOI Unit to take action on the clarification sought is observed to be not necessary as the case only involve asking for clarification. Furthermore, the case has been approved earlier by the director at DIT for the gathering of the requested information. This removal reduces the timeframe taken by the EOI Unit in responding to the clarification sought by the branch.

On configuration, it was observed that there is a need to change some of the configuration of the CMS-EOI to enable it to perform checks on the taxpayer or entity in the Enterprise Taxpayers Profile (ETP) database. This is observed in the issue listed as issue number four in the feedback by the users.

As the CMS-EOI is integrated with the ETP to perform checks on the taxpayer or entity under the EOIR cases, the EOI Unit and the TCD should be able to access to the details of the taxpayer or entity in the ETP if available. In order to perform this check, the EOI officer need to key in the type of entity in the CMS-EOI. It is observed that the configuration should allow a drop-down type of entities similar to the types used in the ETP for the EOI officer to select to make the checks easier. The attempt by the users to key in manually the type of entity sometime fails to identify the taxpayer or entity in the ETP.

Some functions have been limited to certain officers. To improve the efficiency of work processes, certain roles should also be given to other officers. This is to ensure that there is no delay because of workload of one officer. Example of this function is like updating

the list of foreign competent authority in the CMS-EOI as observed in the issue number two in Table 4.6.

The details of the foreign competent authority are key-in into the CMS-EOI and this is updated from time to time as the EOI Unit receive a notification of a change in the list of competent authority from any of Malaysia's treaty partners. The list of competent authority in the CMS-EOI is important as it serve to validate a request received from the requesting jurisdiction. This is an operational issue and could be addressed by extending the user role associated with the user ID to cover this function.

Other than the above, to increase ease of use, it is observed that some features could be placed on the same screen to reduce the need for users to go to next screen to perform the related function. As stated by Davis, 1993 in the TAM theory that features of the CMS-EOI must not be too complex to operationalise as this may not motivate the users to use it. Therefore, even cosmetic changes in nature need to be done.

Table 4.6

*Feedback from Users of CMS-EOI*

No.	Issue Description	Screenshot	Reported by	Category
1	“Simpan” button needed for this type of information option. The Tel. No. & Fax No. should have no limit in the number of spaces. If needed suggest 50 spaces.	<a href="https://i.imgur.com/cxRgThp.png">https://i.imgur.com/cxRgThp.png</a>	EOI Officer 1	New feature requirement
2	Put “Update” button at the competent authority information list to make it easier to update the competent authority details without going to the maintenance screen	<a href="https://i.imgur.com/vbldnX.png">https://i.imgur.com/vbldnX.png</a>	EOI Officer 1	New feature requirement
4	Type of identification: Need to have options to choose type of entity for ETP database check	<a href="https://i.imgur.com/Hobt7TA.png">https://i.imgur.com/Hobt7TA.png</a>	EOI Officer 1	Change in configuration
5	Before EOI officer sends to DIT Director for approval at registration stage (without generating acknowledgement letter) there should be an alert to highlight that the acknowledgement letter has not been generated yet.	<a href="https://i.imgur.com/qt2QpWt.png">https://i.imgur.com/qt2QpWt.png</a>	EOI Officer 2	New feature requirement
6	Screen: “Pendaftaran Kes, “No. Pengenalan” should follow the type of “Jenis Pengenalan” chosen by audit officer. Eg: if “Jenis Pengenalan” is “No. Rujukan Cukai” then “No Rujukan	<a href="https://i.imgur.com/OBU5gHT.png">https://i.imgur.com/OBU5gHT.png</a>	EOI Officer 2	Cosmetic

	Cukai” should appear on the yellow mark.			
7	Competent authority details - Now only KPP/EOI manager can update, suggest that EOI officer allowed to also update.	EOI Officer 3	Change in configuration	
8	Registration of Malaysian entity - Type of identification and Entity No. are still mandatory. If not filled up sub-file cannot be registered.	EOI Officer 3	New feature requirement	
9	Remarks box – Need to prepare a different remark box for every level , for example 1 remark box for EOI Unit, 1 box for TCD and so on.	EOI Officer 3	New feature requirement	
10	EOI officer’s screen for DIT  -Case for further check by EOI officer at DIT received from a branch should require no further approval from Director at DIT before the case is resent to the branch	<a href="https://i.imgur.com/QySLKvz.png">https://i.imgur.com/QySLKvz.png</a> EOI Officer 3	New feature requirement	
11	List of cases screen of EOI manager in EOI Unit: Need to create “search” button for both incoming and outgoing EOIR	<a href="https://i.imgur.com/HZKyDw.png">https://i.imgur.com/HZKyDw.png</a> EOI Officer 3	New feature requirement	
12	The “ approve” or “not approve” button should be in the same screen to ease the work process	<a href="https://i.imgur.com/9UMBVS4.png">https://i.imgur.com/9UMBVS4.png</a> EOI Officer 1	New feature requirement	

13	Attachment which has been wrongly uploaded should still could be withdrawn. It should only go into the system after the button update is chosen (for second level security)	<a href="https://i.imgur.com/7sULkeT.png">https://i.imgur.com/7sULkeT.png</a>	EOI Officer 1	New feature requirement
14	There should be a number to the attachment for ease of reference	<a href="https://i.imgur.com/XV5dzRX.png">https://i.imgur.com/XV5dzRX.png</a>	EOI Officer 1	New feature requirement
15	When a case is sent to a branch for re-checking, it should go the auditor handling the case direct and no need to go through the Director at DIT for approval	<a href="https://i.imgur.com/Sv7Mbzq.png">https://i.imgur.com/Sv7Mbzq.png</a>	EOI Officer 1	New feature requirement
16	Case should not be able to be closed if only partial information has been provided	<a href="https://i.imgur.com/4E16DKk.png">https://i.imgur.com/4E16DKk.png</a>	EOI Officer 1	New feature requirement
17	“Approve” and “send” button should be in the same screen	<a href="https://i.imgur.com/rSY6xkJ.png">https://i.imgur.com/rSY6xkJ.png</a>	EOI Officer 1	New feature requirement
18	Closing of EOIR case at DIT level even if branch still proceed the case for domestic purpose should be possible	<a href="https://i.imgur.com/LHS5WKT.png">https://i.imgur.com/LHS5WKT.png</a>	EOI Officer 1	New feature requirement



19	<p>Registration of master file</p> <p>Remove:</p> <ol style="list-style-type: none"> <li>1. “No. Pengenalan”</li> <li>2. “Jenis Pengenalan”</li> <li>3. “Alamat”</li> <li>4. “Poskod”</li> </ol> <p>Additional requirement:</p> <ol style="list-style-type: none"> <li>1. Add beside ‘Nama’ to add the number of Malaysian entity</li> <li>2. 'Cawangan' change to 'Cawangan/Jabatan'</li> </ol>	<a href="https://i.imgur.com/nkw3nzX.png">https://i.imgur.com/nkw3nzX.png</a>	EOI Officer 1	New feature requirement
20	<p>Registration of sub-file</p> <p>Remove:</p> <ol style="list-style-type: none"> <li>1. “Jenis Pengenalan”</li> <li>2. “No. Pengenalan”</li> <li>3. “Poskod”</li> <li>4. “Cawangan”</li> </ol> <p>Additional requirement:</p> <ol style="list-style-type: none"> <li>1. Add on the table : <ol style="list-style-type: none"> <li>i. “No. rujukan negara pejanji”</li> <li>ii. “Tarikh surat”</li> <li>iii. “Jenis Surat”</li> </ol> </li> <li>2. Address not required</li> </ol>	<a href="https://i.imgur.com/VsiKthe.png">https://i.imgur.com/VsiKthe.png</a>	EOI Officer 1	New feature requirement
21	<p>Name of Malaysian entity appear as registered in the master file.</p>	<a href="https://i.imgur.com/vhsjZVb.png">https://i.imgur.com/vhsjZVb.png</a>	EOI Officer 1	New feature requirement
22	<p>Attachment can be updated and deleted by EOI officer at DIT</p>	<a href="https://i.imgur.com/jHxNvHA.png">https://i.imgur.com/jHxNvHA.png</a>	EOI Officer 1	New feature requirement

23	Additional options to close, partial response, final response, final response and send button. For partial response, case should not be closed. Only final response should have the button approval to close case	<a href="https://i.imgur.com/mkJyDjS.png">https://i.imgur.com/mkJyDjS.png</a>	EOI Officer 1	New feature requirement
24	Additional options. If partial response, click partial response received, so case cannot be closed. If final response received, only the approval for closing case appear.	<a href="https://i.imgur.com/dPkDw1y.png">https://i.imgur.com/dPkDw1y.png</a>	EOI Officer 1	New feature requirement
25	Remarks / Comments from TCD officer not shown.  Suggest to add space for remarks/comments so EOI officer can view	<a href="https://i.imgur.com/czOCTnZ.png">https://i.imgur.com/czOCTnZ.png</a>	EOI Officer 4	New feature requirement
26	Update button to come back to the background of the case does not function  System should allow updating to ensure information can be updated	<a href="https://i.imgur.com/mfNfmzX.png">https://i.imgur.com/mfNfmzX.png</a>	EOI Officer 1	New feature requirement
27	Before EOI officer in DIT close a case (without generating final reply letter) there should be an alert to inform that the final reply has not been generated.		EOI Officer 2	New feature requirement

28	Add new function for EOI Supervisor at TCD to suggest Field Audit / Desk audit.	EOI Officer 4	New feature requirement
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Source: EOI Unit, IRBM

#### 4.2.5 The Specifying Learning Phase

This is the specifying learning phase where a reflection on the feedback of the user is made to come to a general finding. The general impression of the researcher at this stage based on personal experience in using the system in test environment and the feedback of the users is that the CMS-EOI is capable to improve work process and monitoring of the EOIR cases.

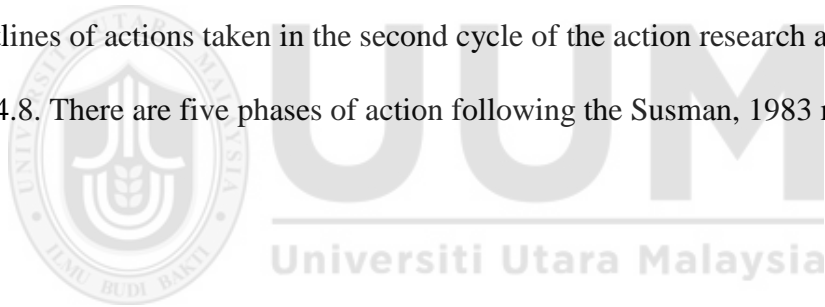
The users are also able to follow the training well and once the improvement on the CMS-EOI based of their feedback is completed, the users would be able to perform their respective roles in the system.

With the completion of the specifying learning phase where the objective number four is addressed, the next cycle begins with diagnosing and defining problem again in the second cycle of the action research. This essentially require the issues identified while using the CMS-EOI in test environment to be quickly addressed in order for the CMS-EOI to be ready to be used in the production environment in January 2019.

### **4.3 The Second Cycle of the Action Research**

In the second cycle, the focus is to complete the improvement on the CMS-EOI to make it ready for use under the production environment in managing the EOIR cases in January 2019. Quantitative data from the CMS-EOI after the introduction of the CMS-EOI are collected and analysed. Qualitative data through the researcher's own observation and feedback from the users are also collected. Both quantitative data and qualitative data are used to provide the overall findings on the consequence of introducing the CMS-EOI as an intervention to solve the timeliness problem in responding to the EOIR cases received by Malaysia from its exchange partners.

The outlines of actions taken in the second cycle of the action research are highlighted in Figure 4.8. There are five phases of action following the Susman, 1983 model.



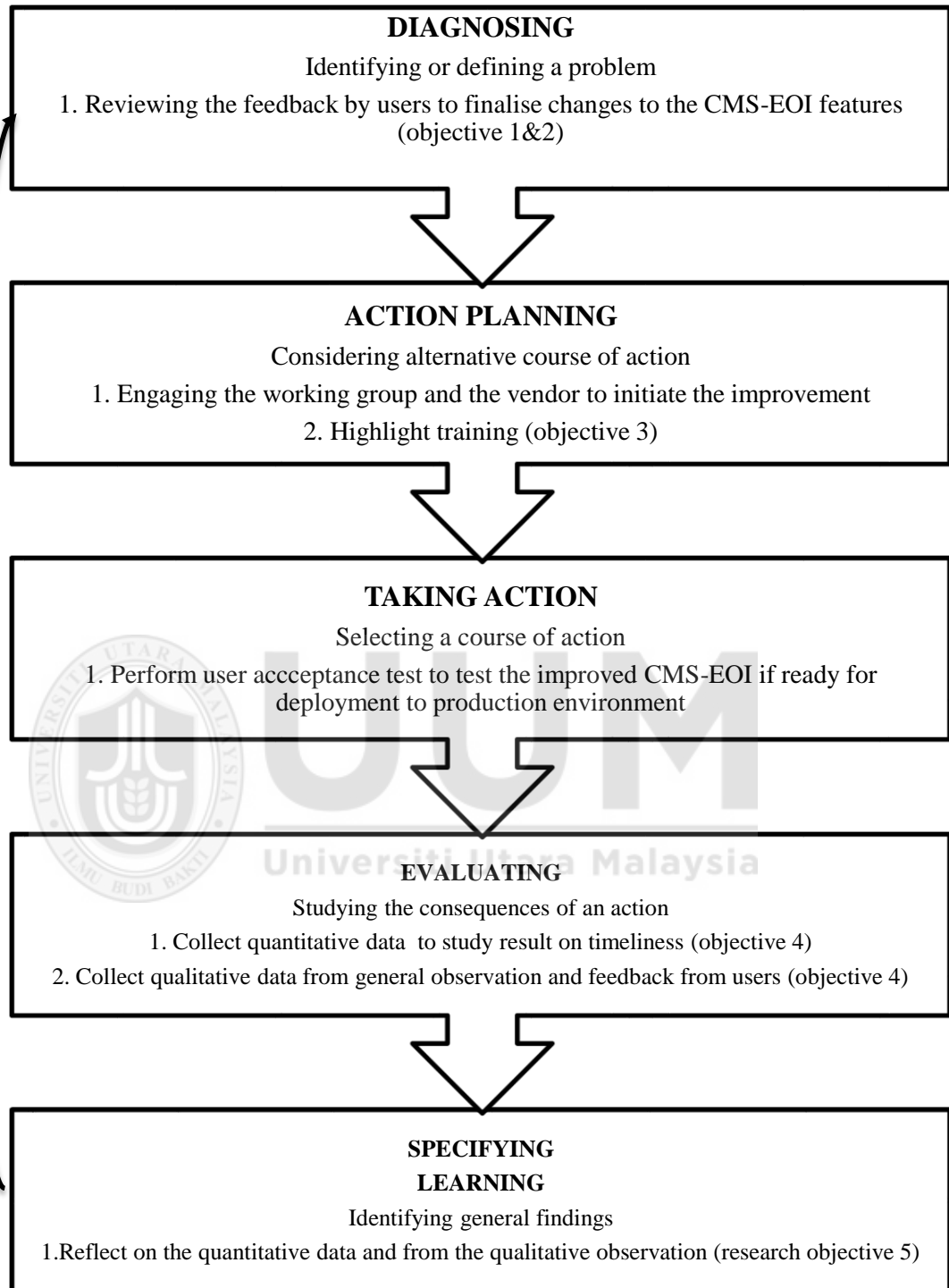


Figure 4.8  
*Outlines of Actions Taken in the Second Cycle of Action Research*  
Source: Figure Constructed by the Researcher for This Study

#### **4.3.1. The Diagnosing Phase**

After the reflection phase in the first cycle, the researcher engages with the working group to get the vendor to make the required improvement on the CMS-EOI based on the issues identified during the testing and training in the first cycle of the action research. According to the Susman, 1983 action research model, this is the beginning of another cycle of the action research where the problem is defined.

From the feedback of the users, there are some features of the CMS-EOI that need to be improved by either adding new functions, deleting some processes or functions, changing some configurations and even cosmetic changes as listed in Table 4.6.

Basically, the feedbacks are meant to improve the work process and alert systems in the administration of the EOIR cases through the CMS-EOI. With more efficient work process, time to process of each case is minimised, resulting in a shorter timeframe to complete the required action and avoid unnecessary delays in responding to the EOIR cases.

The improvement in the work flow aims at making the CMS-EOI not only effective but easier to use. Ease of use in accordance with the TAM theory is an important guiding principle in developing the CMS-EOI.

Monitoring is a key element in ensuring that EOIR cases do not take more time than actually needed to respond to the requesting jurisdictions. The improvement in the alert system is aimed at ensuring that monitoring become more effective.

At this phase, the researcher is very keen for the improvement of the system to be quickly completed so that the system can be deployed for use by January 2019 to discover the overall effect on timeliness when the EOIR cases are administered through the system.

In October 2018, during the on-site visit by the OECD peer review assessment team who is conducting the second round of peer review on the implementation of the EOIR standard by Malaysia, the IRBM presented the system in the test environment to the peer review assessment team. It is important to show to the assessment team that Malaysia is taking action to address the timeliness issue reported by the OECD during the first round of review in 2014.

#### **4.3.2. The Action Planning Phase**

The request for improvement on the CMS-EOI is discussed with the vendor by the working group. The operational issues involving issuance of access ID is presented to the tax operations department who is in charge of access and ID control of all the IRBM's systems. When the improvement of the features of the CMS-EOI is made and the operational issues addressed, training is again conducted for the users to ensure proper understanding of the CMS-EOI at all level on the new features and revised process.

At the headquarters level, training is conducted centrally at the headquarters for the users in category one during the first cycle. These are officers from the EOI Unit, TCD and Investigation Department. The whole work process is followed through. From the registration of a EOIR case till receiving the requested information from the branch. This is also part of the user acceptance test (UAT) for the CMS-EOI. As the head of the division responsible for overseeing the EOI Unit the researcher is directly involved in the training

and testing of the CMS-EOI. Cases used for the training are the same reconstructed cases during the first cycle.

For the branches, training and testing are conducted on-site through access to the CMS-EOI in a test environment. To expedite the completion of the training, all participants of the previous training are asked to perform their respective function in the system. They are requested to report any observation or problem encountered with the system if any.

The operational issues highlighted in the first cycle are addressed by extending the role of the other EOI officers in the EOI Unit to include some of the roles limited only to the EOI manager in the first cycle of the action research. These are functions like updating certain information, for instance the competent authority information in the CMS-EOI . This is done by providing the EOI officers with the appropriate ID that could perform that role. The issuance of ID is controlled by the tax operations department. Therefore, the application for the ID and the justification are made. The justification is that this function is administrative in nature and it is important to have more officers performing this role so there is no delay in updating the required information in the system that could increase the overall time taken to respond to the EOIR cases.

The updating of information is important for the CMS-EOI as the effectiveness of the system is also affected by the information that is available in the CMS-EOI. The list of competent authority is associated with the list of country where Malaysia has exchange agreements. If the list of country is not updated, a request may appear as not valid and may need to be re-check outside the system to reconfirm its validity during the registration of case process. Giving the role to other EOI officers in the EOI Unit and not limiting it



only to the EOI manager therefore helps expedite the work process and consequently improve the overall timeliness in responding to the EOIR cases.

Some processes observed and considered to be unnecessary are removed. These are processes such as for the EOI officer in EOI Unit to get approval from the director in DIT to send back the EOIR case to the branch to update the information provided. Another example is a process where the branch sends back the case to EOI Unit for clarification. This should go directly to the EOI officer and not to the director in DIT. Approval of the director in the DIT to review the clarification sought by the branch should not be necessary. These processes are considered not necessary as in both situations, the case had already been approved earlier by the director in the DIT to take action. The process in between of getting the requested information, is just to answer clarifications which should not require an approval from the director in the DIT. The removal of these unnecessary processes expedites the process of taking immediate action and consequently improve the timeliness in responding to the EOIR cases.

It is also observed that it is necessary to create new buttons and to move some functions so that a particular process can be completed in one screen rather than to open several screens to complete a process. Putting all the related actions in one screen makes the work of completing a particular process easier and faster. This essentially reduce time taken to process a case.

The overall process after the improvement is illustrated in Figure 4.9. The process starts with the registration of the EOIR case as a master file by the EOI manager. The master file is then allocated to an EOI officer. The EOI officer who processes the case register a

sub-file for each entity in Malaysia that relate to the case. The registration provides the reference according to the format set in the CMS-EOI which enables the case to be identified based on the country that made the request, year made, entity or taxpayer in the foreign country and also in Malaysia.



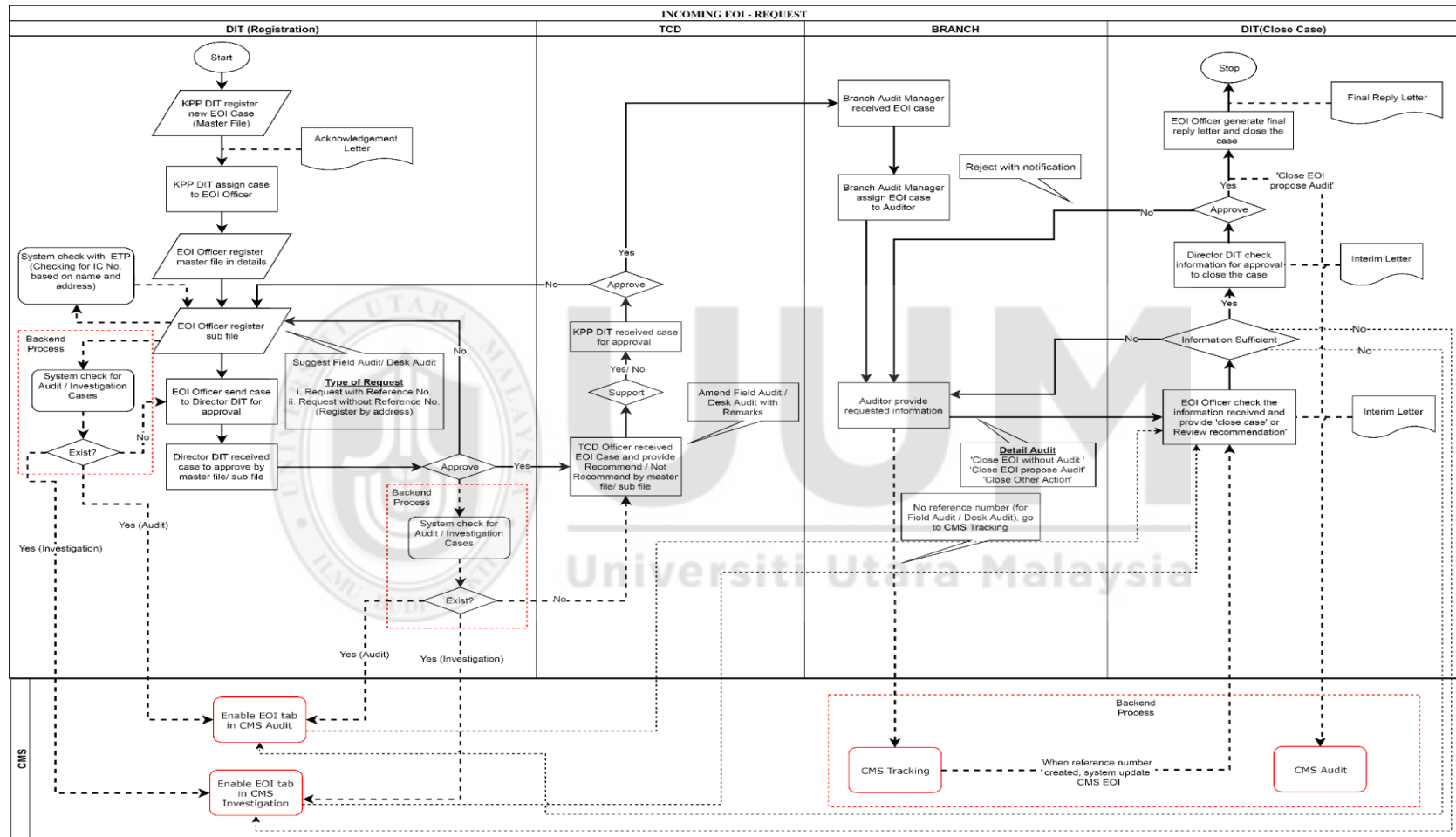


Figure 4.9  
*Revised Overall Process in CMS-EOI*  
 Source: EOI Unit, IRBM

During the registration process the CMS-EOI checks with the ETP system for existing domestic tax reference number of the taxpayer. If the taxpayer or entity under the EOIR case is an existing taxpayer in Malaysia, the Malaysian tax reference will appear in the details of the registered EOIR case in the CMS-EOI. This is for the purpose of further action by the TCD to allocate the EOIR case to the relevant branch if assistance is needed from the branch to gather the requested information.

Upon checking with the ETP, if the Malaysian taxpayer is a registered taxpayer, the CMS-EOI will also check with CMS-AUDIT and CMS-INVESTIGATION through back end process if the case is currently under audit or investigation for domestic tax purpose. The CMS-EOI also check with the ETP database when the taxpayer was last audited. If the taxpayer is currently under audit or investigation a tab in the CMS-AUDIT or CMS-INVESTIGATION that links the CMS-EOI is enabled.

All cases need the approval of the director at DIT to proceed with the gathering of EOIR information. Upon approval by the director in DIT to proceed with the gathering of information, the gathering of information process begins. There are three categories of EOIR cases. First where the collection of information action is performed just by the EOI Unit by retrieving the requested information from the database of the IRBM. Second where the gathering of the requested information needs the assistance of the branches and third a mix of both actions.

Cases referred to by the EOI Unit to the TCD are marked with recommendation to perform desk audit or field audit to gather the information. This is reviewed by the EOI officer at the TCD and EOI supervisor at the TCD. Both of which could make amendment to the

recommendation from the EOI Unit. All these remarks are recorded in the CMS-EOI and as observed during the first cycle of the action research, the separate box for remarks by EOI Unit, the TCD and the branches are already created in the improved CMS-EOI.

Cases that are identified by the CMS-EOI as currently being audited, are allocated to the audit officers that perform the audit on those cases for domestic tax purpose.

The CMS-EOI is fully integrated with the rest of the compliance system in the IRBM. Therefore, the CMS-EOI could connect to the CMS-AUDIT or CMS-INVESTIGATION to allocate the case for audit or investigation through the CMS-AUDIT or CMS-INVESTIGATION. This is to ensure that requested information for EOIR purposes are collected by the same officer while performing the audit or investigation for domestic tax purpose rather than another officer taking a separate action which may inconvenient the taxpayer.

From the TCD, cases are first sent to the audit managers at the branches or investigation managers at the investigation branches. Allocation of cases are made by the audit managers to the individual audit officers at the branches and the CMS-EOI tracks the names of the officers in the system. In this way should a follow up action is needed, the EOI Unit is able to contact the relevant officers at the branches.

This feature in the CMS-EOI improves monitoring of the case. While monitoring could be performed by the audit manager at the branch level, monitoring could also be done by TCD and the EOI Unit. If the audit officer needs clarification on the case and need to send the case back to the EOI Unit, the feature that it goes to the director of DIT has been

removed and instead the clarification request goes directly to the EOI officer at the EOI Unit.

Upon collecting the requested information, the audit officer can send the requested information direct to the EOI Unit. If a case is also suggested for domestic audit or investigation, the suggestion will be picked by the TCD and if a risk analysis proves that the case is appropriate to be audited or investigated the case can be allocated for domestic tax audit or investigation under the CMS-AUDIT or CMS-INVESTIGATION.

#### **4.3.3. The Taking Action Phase**

After the improvement of the CMS-EOI features and fixing of the operational issues highlighted in the first cycle of the action research, it is observed that the CMS-EOI works as planned. During the second cycle, based on the training participated by the users who were also participants of the training in the first cycle, the comments and feedback made in the first cycle have been remedied and addressed. Therefore, no further improvement or comment was suggested by the users. The CMS-EOI therefore was deployed to the production environment on 27 December 2018 and is fully operationalised beginning 1 January 2019.

#### **4.3.4. The Evaluating Phase**

Based on the feedback of the users and the researcher's own experience as an insider participant who participated in the training and user acceptance test, the CMS-EOI is working well as planned. Monitoring of cases becomes easier and more effective as the system provides a status update on each of the registered EOIR cases on the dashboard of

the director of IA&EOI division and on the respective audit officers for the cases allocated to them.

The alert system is also working and this helps the officers to be more responsive to the outstanding work that needs to be completed in a timely manner. The computerised online system of the CMS-EOI allows the registered cases to appear immediately on the screen of the next officer who is responsible to take the next action, then to the next officer until the act of responding to the requesting jurisdiction is completed. Essentially the time taken just for the transmission of the requests itself in the manual environment had been tremendously shortened by this computerised and online environment. The time saved helps the EOI Unit provides the requested information much earlier and also allows more time for the EOI Unit to ensure that the information requested are collected within the 90 days standard.

The qualitative observation on the CMS-EOI is continued after it became operational in the production environment in January 2019. Quantitative data are also collected from the CMS-EOI from January to April 2019.

When the OECD Peer Review assessment team made the on-site visit in October 2018, a preliminary rating of “Partially Compliant” on the element of timeliness in the EOIR responses was given to Malaysia. This is based on the assessment of the 2015-2017 statistic on timeliness of responses to the EOIR cases. The data on the responses for the period of 2017-2018 have also not shown improvement and therefore the preliminary rating could not be mitigated with the initiative undertaken by the IRBM since 2017 by developing the CMS-EOI to administer the EOIR cases as the effectiveness of the system

could not be assessed yet at that time. The rating of “Partially Compliant” was reflected in the draft report sent to Malaysia for review in February 2019.

The preliminary rating of “Partially Complaint” was upgraded to “Largely Compliant” following a series of communication through e-mails and conference call regarding the CMS-EOI from March to April 2019. The EOI Unit has provided the status of EOIR cases administered through the CMS-EOI since January 2019 to the assessment team on 24 April 2019.

In an action research study, emails, documentations and other form of communication are sources of qualitative data. Through the researcher communication with the assessors, it is observed that upon receiving the status of the EOIR cases on 24 April from the EOI Unit, the assessors have contacted the requesting jurisdictions for their feedback regarding their EOIR experience with Malaysia on the cases they sent since January 2019 to Malaysia. The researcher had been informed by the OECD assessor that the peers’ input had been very positive and that positive input are taken as the basis for giving the upgrade.

The data extracted from the CMS-EOI for January to April 2019 are presented in Table 4.7. The table provides a comprehensive status of each of the EOIR cases. A summary of the status is also shown in Table 4.8. The data in Table 4.7 shows the date the requests are received, from which jurisdictions, what types of information are requested, the date the case is fully responded and if not responded, the remarks on the case and whether status updates have been provided to the requesting jurisdictions.

Providing a status update is an important element of the IATS for EOIR. Jurisdiction that is unable to provide the information within the 90 days standard must provide a status



update on the case. With the alert system and the capability of the system to generate status updates, this issue is also addressed with the introduction of the CMS-EOI in the administration of the EOIR cases.

Out of the 12 cases, six cases have already been fully responded within the 90 days standard. One case is still pending collection of all the requested information from the branch which is more already more than 90 days. However, the CMS-EOI has generated a status update and partial response has also been issued. Three cases are already more than 90 days. However, these three cases are pending because the requesting jurisdiction have not responded to the request for clarification by the EOI Unit from that jurisdiction. Therefore, further action could not be taken. Follow up actions taken by the EOI Unit have been recorded in the CMS-EOI. Two other cases still pending are new cases received in April which are in the process of collection. There were three cases received in April and one case was fully responded in 14 days. Disregarding the three cases waiting for response from the requesting jurisdiction on the clarification sought by the EOI Unit, the data shows that 66.67 percent of the cases received since January have been responded within the 90 days standard. Further, taking into account that two of the pending cases are newly received cases in April 2019 and therefore still within the 90-days timeframe, the percentage of cases responded excluding these two new cases is 85.71%. This is a marked improvement from previous statistics before the administration of the EOIR cases uses the CMS-EOI.

Table 4.7

*EOIR Cases Received by IRBM in Jan-April 2019*

No.	Jurisdiction	Received Date	Final Response	Information Requested	Status	Response time / Ageing (No.of days)	Remarks	Date for Seeking Clarification / Status Update / Partial reply	Follow up email
1.	I	2/1/2019	12/3/2019	1) Tax returns 2) Nature of business 3) Account statements 4) Amount due to foreign parties	Closed	69			
2.	F	2/1/2019	-	1) General info and tax situation 2) Accounting and tax documents 3) Details of economic activity 4) Other documents	Open	118	Status update and partial response issued	12/4/2019	-

3.	I	3/1/2019	25/1/2019	1) Bank information 2) Ownership information	Closed	22		
4.	I	3/1/2019	29/3/2019	1) Company annual returns 2) Agency contract 3) Copies of invoices 4) Bank statements	Closed	85		
5.	I	4/1/2019	-	1) Transaction confirmation on issuance of compulsory convertible debentures. 2) Bank accounts 3) Business activity 4) Balance sheets 5) Profit and	Open	116	Seek for further clarification	1) 10/1/2019 - request for phone number of person-in-charge for the particular case 2) 18/2/2019 - issue the seek for clarification letter

				loss statements					
6.	I	4/1/2019	-	1) Transaction confirmation on issuance of compulsory convertible debentures. 2) Bank account 3) Business activity 4) Balance sheet 5) Profit and loss statement	Open	116	Seek for further clarification	1) 10/1/2019 - request for phone number person in-charge for the particular case 2) 18/2/2019 - issue the seek for clarification letter	29/3/2019 26/4/2019
7.	I	18/2/2019	-	1) Complete details of the entity 2) Complete details of the investment made 3) Bank account	Open	71	Seek for further clarification	25/2/2019	26/4/2019

				4) Details of income					
8.	S	22/2/2019	17/4/2019	1) Listing of assets (Plant & Machineries)	Closed	54			
9.	J	11/3/2019	-	1) Properties information 2) Tax return 3) Bank information and bank statement	Open	50	-	-	-
10.	A	22/3/2019	8/5/2019	1) Bank Information	Closed	47			
11.	P	9/4/2019	-	1) Bank information	Open	21	-	-	-
12.	C	10/4/2019	24/4/2019	1) Tax residency	Closed	14			

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Source: EOI Unit, IRBM

Table 4.8

*Summary of Status of Cases Received by IRBM from Jan-April 2019*

	No	%
Total Requests Received	12	
Waiting for Clarification	3	
Active Requests	9	100
Full Response: $\leq 90$ days	6	66.67
Partial Response & Status Update: $> 90$ days	1	11.11
Requests Pending: $< 90$ Days	2	22.22
Active Requests Excluding Pending Requests $< 90$ days	7	100
Full Response	6	85.71
Partial Response & Status Update: $> 90$ days	1	14.29

Source: EOI Unit, IRBM

#### 4.3.5. The Specifying Learning Phase

From the analysis of the quantitative data and interpretation of the qualitative data, there is a support that the CMS-EOI provides a solution to the timeliness problem. Further, since the CMS-EOI can categorise the various information requested, it could also be used to make analysis of time typically taken to gather different types of information. For information that may not be complex in nature for instance a request for latest address of the taxpayer, this should take shorter time to provide the information. Cases where audit may need to be perform to check the underlying documentation to confirm certain transaction, it could be expected that more time would be needed to provide the full response to such requests.

#### **4.4 Chapter Summary**

This chapter discusses the actions taken in the two cycles of the action research phases where the five specific objectives of the study are answered. These include actions taken to determine the features of the CMS-EOI and the tests performed on the system to ensure that the features incorporated in the CMS-EOI facilitate the ease of use and effective process in managing the EOIR cases through the system. Following the completion of the development of the CMS-EOI which essentially transformed the manual procedures of managing the EOIR cases to a fully computerised and integrated procedures, trainings were conducted to ensure users good understanding of the system and the new work process. Data analysis and observation on the outcome of this intervention to the timeliness problem shows that the CMS-EOI results in better management of the EOIR cases and the cases are responded in a timelier manner. The conclusion of this study is presented in the next chapter.

## **Chapter 5 : Conclusion and Recommendation**

### **5.1. Introduction**

Chapter five is the last chapter of this thesis. This chapter presents the overall outcome of the intervention to the problem and highlight the contribution of this study. While this action research has succeeded in providing a solution to the practical problem faced by the IRBM in responding to the EOIR cases in a timely manner according to the IATS for EOIR, future studies are suggested taking into consideration some of the limitation in this study.

### **5.2. Conclusion of This Study**

As discussed in Chapter 1, timeliness in responding to the EOIR is important as it may affect the usefulness of the information requested to an ongoing audit or investigation of a particular tax case in the requesting jurisdiction. EOIR is one of the tools to combat tax evasion. It contributes to tax compliance and the tax raised from EOIR is significant. International exchange of information for tax purposes is an intergovernmental cooperation and therefore timeliness in EOIR ought to be given due attention by the tax administrations responsible for the exchange.

Although the IATS for responding or providing the information requested under the EOIR has been set at 90 days, a lot of jurisdictions struggle to meet this standard. Problems reported include lack of resources and competing priorities of audit officers at the regional offices. In the IRBM context, the difficulty in monitoring the EOIR cases sent to the various branches to gather the information because of the none availability of an



integrated computerised system to manage the EOIR cases adds to the problem. This study which took the action research approach aims at addressing this problem by introducing an intervention in the form of a CMS-EOI to administer the EOIR cases.

In introducing this intervention, the researcher made a literature review to gain more understanding of the research issues and the principle concepts in this study. As the intervention to solve the timeliness problem involves the development of a computerised technology system, the various theories and models on technology acceptance were also reviewed. This is important as the ease of use and the usefulness of the system are some of the main terms of reference in determining the features and architecture of the CMS-EOI that was developed. For instance, where possible, related buttons or features are placed in the same screen, minimising the need to open several screens to complete one function or process.

Using the pragmatic approach in dealing with issues and questions at hand during the phases of the action research based on Susman (1983) model, it was observed in the first cycle of the action research that the CMS-EOI needs further improvement in term of features and also the operative administration. These were addressed in the second cycle of the action research.

The CMS-EOI went live on 1 January 2019. Statistics recorded from January to April 2019 shows improvement in timeliness and this has been taken by the OECD Peer Review assessment team into consideration in upgrading the preliminary rating of the element on timeliness in EOIR responses by Malaysia from “Partially Compliant” to “Largely Compliant”.

The researcher as an insider participant in this study also observed that the audit officers are more responsive to the requests since the management of the EOIR cases are administered and monitored through the CMS-EOI. It is noted that audit officers start taking action as soon as the cases are allocated through the CMS-EOI to them.

### **5.3. Contributions and Implications of This Study**

The contributions and implications of this study are discussed in three aspects which are in terms of body of knowledge, practice and research methodology.

#### **5.3.1 Contribution to the body of knowledge and Implications**

As described by Susman (1983), in an action research such as the study conducted by the researcher, the researcher is presented with a problem occurring in an existing concrete setting, rather than a problem raised by theory. The actions taken in the phases of the action research have enabled the researcher to understand the timeliness problem better within the context of the real setting. Therefore, the intervention in the form of the CMS-EOI system is concretely relevant in the context of IRBM.

In addressing the in-context problem, the theories and models of technology acceptance were relevant. In this study, the approval to hugely invest in the development of the CMS-EOI was made by the management of IRBM with the strong believe and confidence that the system will address the timeliness issue raised by the OECD. This believe was cascaded down to the EOI officers and all officers involved in the process of managing the EOIR cases. Within the organisational setting of the EOIR management of IRBM, the EOI officers and audit officers formed intentions toward behaviour to use the CMS-EOI

with the joint believe that the CMS-EOI will increase the performance of their job in managing the EOIR cases. Enhance performance in all work areas including in responding to EOIR cases is an important belief to behold as enhanced performance is instrumental to achieving various organisational acknowledgement and rewards that are extrinsic to the context of work itself as suggested by Davis et.al., (1989).

On the basis that the IRBM officers held the belief that the IRBM management has high expectation for them to use the CMS-EOI, this has become the required pressure for them to use the system that led to them performing the behaviour to use the system. This is consistent with the Theory of Reasoned Action. Further, it was also observed that the use of similar systems such as the CMS-AUDIT and CMS-INVESTIGATION have also added the officers' belief in their own ability to use the CMS-EOI. The high self-efficacy, consistent to Azjen (1985) Theory of Planned Behaviour increases the probability of actual use of the new system. The development of the CMS-EOI was also made with the reference to the perceived ease of use in TAM by Davis (1993). Based on the feedback provided by the users during the testing of the system, consistent with TAM by Davis (1993), the feedbacks have been to increase the ease of use of the system in order to ensure behavioural intention and actual system use is maximised. Although consistent to the Diffusion of Innovation theory by Roger (1962) that users have varying degrees of willingness to use the technology and over time, normally adopt the technology, in the case of the EOIR case management, the adoption should be facilitated to ensure all officers are ready in the same way and time. In this regard, training is key and the IRBM administration need to put attention to this and put a structured and scheduled training for all relevant officers.

### **5.3.2 Methodological Contributions and Implications**

Methodologically, this study adds to the literature on action research method. Action research is a type of research that practitioners can use to solve problem in their field of work. The methodology of this study could be replicated internally within the IRBM other areas of work or in another setting to solve similar problem that may be facing the organisation concern.

### **5.3.3 Practical Contributions and Implications**

The main contribution of this study is the intervention itself which is the introduction of the CMS-EOI to solve a practical problem in the IRBM organisation by using the action research method. Finding a practical solution to the timeliness problem in responding to the EOIR cases is important for the IRBM as the problem affects the rating given by the OECD on Malaysia's practical implementation of the exchange of information on request. Having discussed the importance of the rating in Chapter one and also to maintain the IRBM good image as an efficient tax administrator, the contribution of this study is very meaningful to IRBM in particular. This study is also significant for Malaysia as a whole, as the rating is given to Malaysia as a jurisdiction and not the organisation that handles the requests. For all the committed jurisdictions on EOIR and exchange partners of Malaysia, in general, this study is significant in two ways. Firstly, improved timeliness in exchange of information from Malaysia contributes positively to the timely and successful finalisation of on-going audit and investigation of cases that the requests of information to Malaysia relate. Secondly, the CMS-EOI may also be considered as an intervention to a similar timeliness issue faced by the jurisdictions concern.

The IRBM could use this study to make policy changes in how the administration of EOIR cases especially at the branch level should be carried out by audit officers and also be monitored by the respective branch head to ensure efficiency and effectiveness of the EOIR gathering of information work process. This could involve allocating the right work norms or key performance indicator for audit officers at the branch level, taking into account not only the domestic audit cases but also cases relating to EOIR cases performed by audit officers.

Importantly the result of this study changes the way the EOI officers and audit officers deal with the EOIR cases. From handling the EOIR cases manually, the outcome of the study helps the IRBM management to take a policy decision to computerise the work flow of managing the EOIR cases. EOI officers and audit officers involved in the administration of the EOIR cases therefore must ensure that the proper process must be adhered to while those in the supervisory positions must maintain their monitoring functions as required. Reports which could be generated require to be studied. This could be used for evaluating the performance of the EOI officers, audit officers and the various branches for appraisal and as part of the criteria for recognition or reward purposes.

#### **5.4. Limitation of This Study**

While the intervention of introducing the CMS-EOI has achieved its ultimate objective, that is to improve the timeliness in responding to the EOIR cases in the IRBM and has made valuable contribution to the body of knowledge, methodology and practice, the study has several limitations that could be addressed in future research.

First, in this study, the focus was only on the IRBM as the data collection field and although data from some other global forum member jurisdictions have been considered with regard to timeliness in response, the data were mainly based on the report of the three years period assessed by the Global Forum in the first round of review. Comparative data for the period after 2012 were not obtained. Second, the number of EOIR cases covered in this study maybe comparatively lower than the number of EOIR cases received by other jurisdictions. However, this study has covered all the processes involving all the departments and branches in the regional offices. Third, the 2016 new terms of reference on EOIR has introduced the quality of the requests and responses as part of the standards. This has not been considered in this study.

#### **5.5. Suggestion for Future Study**

Based on the limitations discussed in Section 5.4, future study could be done which involves a comparative study on timeliness among several jurisdictions especially in the region. Study could also be done focusing on jurisdictions of different sizes and maturity. The study on timeliness in relation to the quality of requests or responses could also be considered.

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## Appendix A: Acknowledgement Letter to Requesting Jurisdiction

EOIRiN-1

Your Reference: ITEM 1

Our Reference : ITEM 2

Date : ITEM 3

ITEM 4

Mr./Ms. Competent Authority

(Address of Competent Authority) ITEM 5

Dear Mr./Ms Competent Authority,

**EXCHANGE OF INFORMATION UNDER ARTICLE XX (ITEM 6) OF THE  
AVOIDANCE OF DOUBLE TAXATION AGREEMENT (ITEM 7) BETWEEN  
MALAYSIA AND COUNTRY Y (ITEM 8)**

**MALAYSIA ENTITY** : Malaysian Entity (ITEM 9)

**COUNTRY Y ENTITY** : Foreign Entity of Country Y (ITEM 10)

With reference to your letter of XX XX 20XX (ITEM 11), I would like to :

☐

acknowledge receipt of your request for information in relation to the above case. I will pass the information on to our tax auditors or investigators and I will inform you of any findings as soon as they become available.

☐

seek clarification regarding the following:

- (i) .....  
.....  
(State the clarification for the specific information requested)  
(Manually type written)
- (ii) .....  
.....  
(State the clarification for the specific information requested)  
(Manually type written)



inform you that we are not able to provide you the following information requested:

(i) .....  
.....  
(State the information requested with reason) (Manually type written)

(ii) .....  
.....  
(State the information requested with reason) (Manually type written)

2. The use and disclosure of this information is governed by the provisions of Article XX of the Avoidance of Double Taxation Agreement between Malaysia and Country Y.

Thank you.

Yours sincerely,

(Name of Approver) ITEM 12

Director

Department of International Taxation

for Chief Executive Officer / Director General of Inland Revenue

Inland Revenue Board of Malaysia

Competent Authority

#### Legend

ITEM 1: Reference number of Competent Authority

ITEM 2: Master file / Sub-file case ID

ITEM 3: Date (Manually type written)

ITEM 4: Name of Competent Authority

ITEM 5: Address of Competent Authority

ITEM 6: EOI Agreement

ITEM 7: DTA/TIEA/MAC

ITEM 8: Country of Competent Authority

ITEM 9: List of sub-file (Malaysian Entity)

ITEM 10: List of foreign entity (Foreign Entity of Country Y)

ITEM 11: Date of Letter of Request from Competent Authority

ITEM 12: Name of approver

**Appendix B: Interim Response - Gathering of Requested Information Still  
Ongoing**

EOIRiN-3(a)

Your Reference: ITEM 1

Our Reference : ITEM 2

Date : ITEM 3

ITEM 4

Mr./Ms. Competent Authority  
(Address of Competent Authority) ITEM 5

Dear Mr./Ms Competent Authority,

**EXCHANGE OF INFORMATION UNDER ARTICLE XX (ITEM 6) OF THE  
AVOIDANCE OF DOUBLE TAXATION AGREEMENT (ITEM 7) BETWEEN  
MALAYSIA AND COUNTRY Y (ITEM 8)**

**MALAYSIA ENTITY** : Malaysian Entity (ITEM 9)

**COUNTRY Y ENTITY** : Foreign Entity of Country Y (ITEM 10)

I refer to your request letter of XX XX 20XX (ITEM 11) for information in relation to the above case, which we received on XX XX 20XX (ITEM 12).

2. I wish to inform you that we have not as yet been able to obtain the requested information.  
(Add some descriptive details as to why information has not yet been provided.)  
(Manually type written.)
3. We will endeavour to forward the requested information to you as promptly as possible. We expect to be able to provide this information by XX XX 20XX (ITEM 13).
4. I confirm that this information is governed by the provisions of Article XX of the Avoidance of Double Taxation Agreement between Malaysia and Country Y.

Thank you.

Yours sincerely,

(Name of Approver) ITEM 14  
Director  
Department of International Taxation  
Inland Revenue Board of Malaysia  
Competent Authority

#### Legend

ITEM 1: Reference number of Competent Authority  
ITEM 2: Master file / Sub-file case ID  
ITEM 3: Date (Manual typed written)  
ITEM 4: Name of Competent Authority  
ITEM 5: Address of Competent Authority  
ITEM 6: EOI Agreement  
ITEM 7: DTA/TIEA/MAC  
ITEM 8: Country of Competent Authority  
ITEM 9: List of sub-files (Malaysian Entity)  
ITEM 10: List of foreign entity  
ITEM 11: Date of letter of request sent by requesting treaty partner/Competent Authority  
ITEM 12: Date DIT received request letter from Competent Authority  
ITEM 13: New date of extension (Manually type written)  
ITEM 14: Name of approver

Universiti Utara Malaysia



## **Appendix C: Interim Response - Providing Partial Information**

EOIRiN-3(b)

Our Reference : ITEM 1

Your Reference: ITEM 2

Date : ITEM 3

ITEM 4

Mr./Ms. Competent Authority  
(Address of Competent Authority) ITEM 5

Dear Mr./Ms Competent Authority,

### **EXCHANGE OF INFORMATION UNDER ARTICLE XX (ITEM 6) OF THE AVOIDANCE OF DOUBLE TAXATION AGREEMENT (ITEM 7) BETWEEN MALAYSIA AND COUNTRY Y (ITEM 8)**

**MALAYSIA ENTITY** : Malaysian Entity (ITEM 9)

**COUNTRY Y ENTITY** : Foreign Entity of Country Y (ITEM 10)

We refer to your request letter of XX XX 20XX (ITEM 11) for information in relation to the above case, which we received on XX XX 20XX (ITEM 12).

2. We wish to inform you that we have received partial information needed from the bank to respond to your request. Therefore, we would like to furnish you with the partial information in Attachment A, as enclosed. We are still working on the information requested as per your said letters.
3. We will endeavour to forward the requested information to you as promptly as possible.
4. This information is furnished in accordance with Article XX of the Avoidance of Double Taxation Agreement between Malaysia and Country Y. Kindly ensure that its use and disclosure be governed accordingly.

Thank you.

Yours sincerely,

(Name of Approver) ITEM 13

Director  
Department of International Taxation  
Inland Revenue Board of Malaysia  
Competent Authority

#### Legend

- ITEM 1: Reference number of Competent Authority
- ITEM 2: Master file/Sub-file case ID
- ITEM 3: Date (Manually type written)
- ITEM 4: Name of Competent Authority
- ITEM 5: Address of Competent Authority
- ITEM 6: EOI Agreement
- ITEM 7: DTA / TIEA / MAC
- ITEM 8: Country of Competent Authority
- ITEM 9: List of sub-files (Malaysian Entity)
- ITEM 10: List of foreign entity
- ITEM 11: Date of letter of request sent by requesting treaty partner/Competent Authority
- ITEM 12: Date DIT received Letter of request from Competent Authority
- ITEM 13: Name of approver



**Appendix D: Interim Response - Providing Partial Information (from Branch)**

EOIRiN-3(c)

Our Reference :ITEM 1

Your Reference: ITEM 2

Date: ITEM 3

ITEM 4

Mr./Ms. Competent Authority  
(Address of Competent Authority) ITEM 5

Dear Mr./Ms. Competent Authority,

**EXCHANGE OF INFORMATION UNDER ARTICLE XX (ITEM 6) AVOIDANCE  
OF DOUBLE TAXATION AGREEMENT (ITEM 7) BETWEEN MALAYSIA AND  
COUNTRY Y (ITEM 8)**

**MALAYSIA ENTITY** : Malaysian Entity (ITEM 9)

**COUNTRY Y ENTITY** : Foreign Entity of Country Y (ITEM 10)

We refer to your request letter of XXXXX (ITEM 11) for information in relation to the above case, which we received on XX XX 20XX (ITEM 12).

2. We hereby furnish you with the partial information based on your request. The information provided can be referred to the Attachment. Our auditors are still working on your request and we will provide the rest of the information when available.
3. This information is furnished in accordance with Article XX of the Avoidance of Double Taxation Agreement between Malaysia and Country Y. Kindly ensure that its use and disclosure be governed accordingly.

Thank you.

Yours sincerely,

(Name of Approver) ITEM 13  
Director  
Department of International Taxation  
Inland Revenue Board of Malaysia

## Competent Authority

### Legend

- ITEM 1: Reference number of Competent Authority
- ITEM 2: Master file/Sub-file case ID
- ITEM 3: Date (Manually type written)
- ITEM 4: Name of Competent Authority
- ITEM 5: Address of Competent Authority
- ITEM 6: EOI Agreement
- ITEM 7: DTA/TIEA/MAC
- ITEM 8: Country of Competent Authority
- ITEM 9: List of Sub-files (Malaysian Entity)
- ITEM 10: List of Foreign Entity
- ITEM 11: Date of letter of request sent by requesting treaty partner/Competent Authority
- ITEM 12: Date DIT received Letter of request from Competent Authority
- ITEM 13: Name of approver



## **Appendix E: Final Reply (Complete Information Provided)**

EOIRiN-4(a)

Your Reference: ITEM 1

Our Reference : ITEM 2

Date : ITEM 3

ITEM 4

Mr./Ms. Competent Authority

(Address of Competent Authority) ITEM 5

Dear Mr./Ms Competent Authority,

**EXCHANGE OF INFORMATION UNDER ARTICLE XX (ITEM 6) OF THE  
AVOIDANCE OF DOUBLE TAXATION AGREEMENT (ITEM 7) BETWEEN  
MALAYSIA AND COUNTRY Y (ITEM 8)**

**MALAYSIA ENTITY** : Malaysian Entity (ITEM 9)

**COUNTRY Y ENTITY** : Foreign Entity of Country Y (ITEM 10)

I refer to your request letter of XX XX 20XX (ITEM 11) for information in relation to the above case, which we received on XX XX 20XX (ITEM 12).

2. We wish to inform you that we have now completed our enquiries and have obtained the information needed to respond to your request. Please find attached the following:

- (i) (Add some descriptive details) (Manually type written)
- (ii) (Add some descriptive details) (Manually type written)
- (iii) (Add some descriptive details) (Manually type written)
- (iv) (Add some descriptive details) (Manually type written)
- (v) (Add some descriptive details) (Manually type written)
- (vi) (Add some descriptive details) (Manually type written)

3. The use and disclosure of this information is governed by the provisions of Article XX of the Avoidance of Double Taxation Agreement between Malaysia and Country Y.

4. I would appreciate if you could inform us, in due course, whether and how the information and documentation provided has helped you in your investigation.

Thank you.

Yours sincerely,

(Name of Approver) ITEM 13  
Director  
Department of International Taxation  
Inland Revenue Board of Malaysia  
Competent Authority

**Legend**

ITEM 1: Reference number of Competent Authority  
ITEM 2: Master file / Sub-file case ID  
ITEM 3: Date (Manually type written)  
ITEM 4: Name of Foreign Competent Authority  
ITEM 5: Address of Foreign Competent Authority  
ITEM 6: EOI Agreement  
ITEM 7: DTA/TIEA/MAC  
ITEM 8: Country of Foreign Competent Authority  
ITEM 9: List of Sub-files (Malaysian Entity)  
ITEM 10: List of foreign entity  
ITEM 11: Date of letter of request sent by requesting treaty partner/Competent Authority  
ITEM 12: Date DIT received Letter of request from Competent Authority  
ITEM 13: Name of approver

Universiti Utara Malaysia

## Appendix F: Final Reply (Without Complete Information)

EOIRiN-4(b)

Your Reference: ITEM 1

Our Reference : ITEM 2

Date : ITEM 3

ITEM 4

Mr./Ms. Competent Authority  
(Address of Competent Authority) ITEM 5

Dear Mr./Ms Competent Authority,

**EXCHANGE OF INFORMATION UNDER ARTICLE XX (ITEM 6) OF THE  
AVOIDANCE OF DOUBLE TAXATION AGREEMENT (ITEM 7) BETWEEN  
MALAYSIA AND COUNTRY Y (ITEM 8)**

**MALAYSIA ENTITY** : Malaysian Entity (ITEM 9)

**COUNTRY Y ENTITY** : Foreign Entity of Country Y (ITEM 10)

We refer to your letter of XX XX 20XX (ITEM 11) pertaining to the above matter.

2. We wish to inform you that:

☐

since there has been no response or any additional follow up from your side, we presume that the information requested is no longer required. Hence the matter has been deemed closed at our end. Please do let us know should you require further assistance.

☐

we are unable to provide the following information requested and all means available have been pursued to obtain the information requested.

- (i) XXXXXXXX (State the reason) (Manually type written)  
(ii) XXXXXXXX (State the reason) (Manually type written)

☐

we are unable to provide the full information requested and all means available have been pursued to obtain the information requested. However, we have obtained the following information:

- (iii) XXXXXXXX (Manually type written)
- (iv) XXXXXXXX (Manually type written)
- (v) XXXXXXXX (Manually type written)
- (vi) XXXXXXXX (Manually type written)

3. The use and disclosure of information is governed by the provisions of Article XX of the Avoidance of Double Taxation Agreement between Malaysia and Country Y.

Thank you.

Yours sincerely,

(Name of Approver) ITEM 12  
 Director  
 Department of International Taxation  
 Inland Revenue Board of Malaysia  
 Competent Authority

#### Legend

- ITEM 1: Reference number of Competent Authority
- ITEM 2: Master file / Sub-file case ID
- ITEM 3: Date (Manually type written)
- ITEM 4: Name of Foreign Competent Authority
- ITEM 5: Address of Foreign Competent Authority
- ITEM 6: EOI Agreement
- ITEM 7: DTA/TIEA/MAC
- ITEM 8: Country of Foreign Competent Authority
- ITEM 9: List of sub-files (Malaysian Entity)
- ITEM 10: List of foreign entity
- ITEM 11: Date of letter of request sent by requesting treaty partner /Competent Authority
- ITEM 12: Name of approver



**Appendix G: Final Reply (No Information Provided)**

EOIRiN-4(c)

Our Ref: ITEM 1

Your Ref: ITEM 2

Date : ITEM 3

ITEM 4

Mr./Ms. Competent Authority  
(Address of Competent Authority) ITEM 5

Dear Mr./Ms Competent Authority,

**EXCHANGE OF INFORMATION UNDER ARTICLE XX (ITEM 6) OF THE  
AVOIDANCE OF DOUBLE TAXATION AGREEMENT (ITEM 7) BETWEEN  
MALAYSIA AND COUNTRY Y (ITEM 8)**

**MALAYSIA ENTITY** : Malaysian Entity (ITEM 9)

**COUNTRY Y ENTITY** : Foreign Entity of Country Y (ITEM 10)

We refer to your request letter of XXXXX (ITEM 11) for information in relation to the above case.

2. We regret to inform you that the information requested are not within our records. All means available have been pursued to obtain the information requested. Hence, we are not able to provide all the information as requested. As such, the matter has been deemed closed at our end.
3. Please do let us know should you require further assistance.

This information is furnished in accordance with Article XX of the Avoidance of Double Taxation Agreement between Malaysia and Country Y. Kindly ensure that its use and disclosure be governed accordingly.

Thank you.

Yours sincerely,

(Name of Approver) ITEM 12  
Director  
Department of International Taxation  
Inland Revenue Board of Malaysia  
Competent Authority

#### Legend

ITEM 1: Reference number of Competent Authority  
ITEM 2: Master file/Sub-file case ID  
ITEM 3: Date (Manually type written)  
ITEM 4: Name of Foreign Competent Authority  
ITEM 5: Address of Competent Authority  
ITEM 6: EOI Agreement  
ITEM 7: DTA/TIEA/MAC  
ITEM 8: Country of Competent Authority  
ITEM 9: List of sub-files (Malaysian Entity)  
ITEM 10: List of foreign entity  
ITEM 11: Date of letter of request sent by requesting treaty partner/Competent Authority  
ITEM 12: Name of approver

## Appendix H: CMS-EOI Training Module

### 1. GENERAL

#### 1.1 How to login to CMS-EOI

1. Go to 'Start' button located on the bottom left of your desktop.



2. Click on 'Start' button.
3. Select All Programs.
4. Click on 'Internet Explorer'.



**Note:** The type of browsers may vary for one PC to another PC.

5. Once the Internet Explorer is launched, type in <http://cms.hasil.gov.my/cms-security/security/welcome.do> at the address box.



6. CMS-EOI Login page will be displayed.



7. Insert 'Id Pengguna'
8. Insert 'Kata Laluan'
9. Click on 'Masuk'.

**Masuk**

**Id Pengguna :**  
 7

**Kata Laluan :**  
 8

9

10. CMS-EOI page will be displayed. (Based on the role given)

**LHDN MALAYSIA**  
 BICAL1361, KATERINA MARIA BINTI ABU BAKAR

Rabu, Januari 2, 2019 3:47:47 pm

**KES: INCOMING**  
 10 rekod dijumpai, papir semua rekod.

Bil	ID Kes	Jenis Pertukaran	Nama Entiti Negara Pelani	Negara Pelani	Tarikh Terima Kes	Status	Pegawai	Tarikh Terakhir Dikemaskini
1	Draf	Request	Jimanez	Albania	31/12/2018	Draf Pendaftaran	ANGELA LOW SWEE LIAN	27/12/2018
2	Draf	Request	PJSC URALKALI	Russia	26/07/2017	Draf Pendaftaran	DIANA BT SALLEH	20/12/2018
3	Draf	Request	HARRY	Turks & Caicos Islands	04/12/2018	Draf Pendaftaran	LISA BT ISLANI	05/12/2018
4	Draf	Request	ROSE	El Salvador	05/11/2018	Draf Pendaftaran	LISA BT ISLANI	03/12/2018
5	LHDN/NTI/500-8/4/84/2018-555(KIN)	Request	ANNGERIK	Albania	23/11/2018	Draf Pendaftaran	LISA BT ISLANI	03/12/2018
6	Draf	Request	MELROSE	Gabon	05/11/2018	Draf Pendaftaran	LISA BT ISLANI	03/12/2018
7	Draf	Request	Ainn Na	Argentina	02/12/2018	Draf Pendaftaran	ANGELA LOW SWEE LIAN	02/12/2018
8	Draf	Request	Test Draf	Albania	10/11/2018	Draf Pendaftaran	ANGELA LOW SWEE LIAN	01/12/2018
9	Draf	Request	Test Draf	Albania	10/11/2018	Draf Pendaftaran	ANGELA LOW SWEE LIAN	30/11/2018
10	Draf	Request	JOVAX LTD	Norway	13/11/2018	Draf Pendaftaran	DIANA BT SALLEH	21/11/2018

## 2. CMS-EOI System

### 2.1 Module: Maintenance

1. At *Laman Utama*, Click on 'Pentadbiran' menu.

**LHDN MALAYSIA**

Laman Utama **Pentadbiran** Keluar Bantuan

## 2. Maintenance page will be displayed.

221 rekod dijumpai, papir rekod dari 1 hingga 10.

Bil.	Negara	Kod	DTC	TIEA	MAC	Tarikh Kuatkuasa	Tarikh Kemaskini	Dikemaskini Oleh	Status
1	<a href="#">Afghanistan</a>								Tidak Aktif
2	<a href="#">Albania</a>	64	Article 27						Aktif
3	<a href="#">Algeria</a>	84							Tidak Aktif
4	<a href="#">Andorra</a>		Article 5						Tidak Aktif
5	<a href="#">Angola</a>								Tidak Aktif
6	<a href="#">Anguilla</a>		Article 5						Tidak Aktif
7	<a href="#">Antigua and Barbuda</a>	7241			11	06/12/2018	06/12/2018	KATERINA MARIA BINTI ABU BAKAR	Aktif
8	<a href="#">Argentina</a>	65	Article 7						Aktif
9	<a href="#">Armenia</a>	98	Article 5			06/11/2018	16/11/2018	KATERINA MARIA BINTI ABU BAKAR	Aktif
10	<a href="#">Aruba</a>		Article 5						Tidak Aktif

Tambah Hapus

### 2.1.1 Maintenance for Country and Competent Authority

#### 2.1.1.1 Insert new country information

1. Click on menu 'Negara & Competent Authority'
2. To add new country information, Click on 'Tambah' button.

221 rekod dijumpai, papir rekod dari 1 hingga 10.

Bil.	Negara	Kod	DTC	TIEA	MAC	Tarikh Kuatkuasa	Tarikh Kemaskini	Dikemaskini Oleh	Status
1	<a href="#">Afghanistan</a>								Tidak Aktif
2	<a href="#">Albania</a>	64	Article 27						Aktif
3	<a href="#">Algeria</a>	84							Tidak Aktif
4	<a href="#">Andorra</a>		Article 5						Tidak Aktif
5	<a href="#">Angola</a>								Tidak Aktif
6	<a href="#">Anguilla</a>		Article 5						Tidak Aktif
7	<a href="#">Antigua and Barbuda</a>	7241			11	06/12/2018	06/12/2018	KATERINA MARIA BINTI ABU BAKAR	Aktif
8	<a href="#">Argentina</a>	65	Article 7						Aktif
9	<a href="#">Armenia</a>	98	Article 5			06/11/2018	16/11/2018	KATERINA MARIA BINTI ABU BAKAR	Aktif
10	<a href="#">Aruba</a>		Article 5						Tidak Aktif

Tambah Hapus

3. Add new country information page will display. Insert relevant data and click on 'Simpan' button

The screenshot shows the 'Negara & Competent Authority' form. The 'Negara' field is a dropdown menu with '--SILA PILIH--'. Below it are input fields for 'Kod', 'DTC', 'TIEA', and 'Multilateral'. There is a date field for 'Tarikh Kuatkuasa' and a 'Status' dropdown menu with 'Aktif' selected. A red box highlights the 'Simpan' button, and a green circle with the number '3' is next to it.

### 2.1.1.2 View and edit saved country information

1. Click on menu 'Negara & Competent Authority'
2. To view and edit saved country information, Click on respective 'Negara' at list of country.

The screenshot shows the 'Negara' list page. On the left, a sidebar menu has 'Negara & Competent Authority' highlighted with a red box and a green circle '1'. The main area displays a table of countries. A red box highlights a row in the table, and a green circle '2' is next to it.

Bil.	Negara	Kod	DTC	TIEA	MAC	Tarikh Kuatkuasa	Tarikh Kemaskini	Dikemaskini Oleh	Status
1	<a href="#">Afghanistan</a>								Tidak Aktif
2	<a href="#">Albania</a>	64	Article 27						Aktif
3	<a href="#">Algeria</a>	84							Tidak Aktif
4	<a href="#">Andorra</a>		Article 5						Tidak Aktif
5	<a href="#">Angola</a>								Tidak Aktif
6	<a href="#">Antigua</a>		Article 5						Tidak Aktif
7	<a href="#">Antigua and Barbuda</a>	7241	11	06/12/2018		06/12/2018		KATERINA MARIA BINTI ABU BAKAR	Aktif
8	<a href="#">Argentina</a>	65	Article 7						Aktif
9	<a href="#">Armenia</a>	98	Article 5	06/11/2018		16/11/2018		KATERINA MARIA BINTI ABU BAKAR	Aktif
10	<a href="#">Aruba</a>		Article 5						Tidak Aktif

3. Selected 'Negara' information page will be displayed.
4. View or edit saved data

- Then, click on 'Kemaskini' button to update information

**Negara & Competent Authority**

Negara: **AFGHANISTAN** (4)

Kod:

DTC:

TIEA:

Multilateral:

Tarikh Kuatkuasa:

Status: **Tidak Aktif**

**Kemaskini** (5)

Nama	Jawatan	Bahagian & Jabatan	Alamat	Emel	No. Telefon	Faks	Status
<input type="checkbox"/> Al Karimi	IT Analyst		Jalan Indah, Taman Kurnia, .				Tidak Aktif
<input type="checkbox"/> Al Jaafaruddin	Java Developer	IT Department	Jalan Permata Permai, Jalan Pasir gudang, .				Tidak Aktif

[Kembali](#) [Tambah CA](#) [Hapus](#)

Semua Hak Cipta Terpelihara. Hak Cipta © LHDNM 2007/PINDAAN JAN 2014(CHS1)

### 2.1.1.3 Delete saved country information

- Click on menu 'Negara & Competent Authority'
- To delete saved country information, Tick on respective 'Negara' at list of country.
- Click on 'Hapus' button.

**Negara**

Rekod setiap halaman: **--Sila Pilih--**

**--Sila Pilih--** [Cari](#)

221 rekod dijumpai, paparkan rekod dari 1 hingga 10. [Pertama/Sebelum] 1, 2, 3, 4, 5, 6, 7, 8 [Seterusnya/ Terakhir]

Bil.	Negara	Kod	DTC	TIEA	MAC	Tarikh Kuatkuasa	Tarikh Kemaskini	Dikemaskini Oleh	Status
<input type="checkbox"/> 1	Afghanistan								Tidak Aktif
<input type="checkbox"/> 2	Albania	64	Article 27						Aktif
<input type="checkbox"/> 3	Algeria	84							Tidak Aktif
<input type="checkbox"/> 4	Andorra		Article 5						Tidak Aktif
<input type="checkbox"/> 5	Angola		Article 5						Tidak Aktif
<input type="checkbox"/> 6	Antigua		Article 5						Tidak Aktif
<input type="checkbox"/> 7	Antigua and Barbuda	7241		11		06/12/2018	06/12/2018	KATERINA MARIA BINTI ABU BAKAR	Aktif
<input type="checkbox"/> 8	Argentina	65	Article 7						Aktif
<input type="checkbox"/> 9	Armenia	98	Article 5			06/11/2018	16/11/2018	KATERINA MARIA BINTI ABU BAKAR	Aktif
<input type="checkbox"/> 10	Aruba		Article 5						Tidak Aktif

[Tambah](#) [Hapus](#) (3)

Semua Hak Cipta Terpelihara. Hak Cipta © LHDNM 2007/PINDAAN JAN 2014(CHS1)

### 2.1.1.4 Insert new Competent Authority information

1. Click on menu 'Negara & Competent Authority'
2. Click on respective 'Negara' in the countries list.

The screenshot shows the LHDN system interface. On the left sidebar, the menu item 'Negara & Competent Authority' is highlighted with a red box and labeled with a green circle '1'. The main content area displays a list of countries with columns: Bil., Negara, Kod, DTC, TIEA, MAC, Tarikh Kuatkuasa, Tarikh Kemaskini, Dikemaskini Oleh, and Status. The 'Afghanistan' entry is highlighted with a red box and labeled with a green circle '2'.

Bil.	Negara	Kod	DTC	TIEA	MAC	Tarikh Kuatkuasa	Tarikh Kemaskini	Dikemaskini Oleh	Status
1	Afghanistan								Tidak Aktif
2	Albania	64		Article 27					Aktif
3	Algeria	84							Tidak Aktif
4	Andorra			Article 5					Tidak Aktif
5	Angola								Tidak Aktif
6	Anguilla			Article 5					Tidak Aktif
7	Antigua and Barbuda	7241			11	06/12/2018	06/12/2018	KATERINA MARIA BINTI ABU BAKAR	Aktif
8	Argentina	65		Article 7					Aktif
9	Armenia	98		Article 5		06/11/2018	16/11/2018	KATERINA MARIA BINTI ABU BAKAR	Aktif
10	Aruba			Article 5					Tidak Aktif

3. Selected 'Negara' information page will be displayed.
4. To insert new competent authority information, Click on 'Tambah CA' button.

The screenshot shows the 'Negara & Competent Authority' form. The form fields include: Negara (dropdown menu), Kod, DTC, TIEA, Multilateral, Tarikh Kuatkuasa, Status (dropdown menu), and a 'Kemaskini' button. Below the form is a table with columns: Nama, Jawatan, Bahagian & Jabatan, Alamat, Emel, No. Telefon, Faks, and Status. The 'Tambah CA' button is highlighted with a red box and labeled with a green circle '4'.

Nama	Jawatan	Bahagian & Jabatan	Alamat	Emel	No. Telefon	Faks	Status
Al Karimi	IT Analyst		Jalan Indah, Taman Kurnia, .				Tidak Aktif
Al Jaafaruddin	Java Developer	IT Department	Jalan Permata Permai, Jalan Pasir gudang, .				Tidak Aktif



5. Add new Competent Authority information country information page will be displayed. Insert relevant data and click on 'Simpan' button.
6. Click link 'Kembali' to return to country page.

The screenshot shows the LHDN system interface. On the left, there is a sidebar with a calendar for January 2019 and a menu. The main area is titled 'Competent Authority' and contains a form for adding new information. The form fields include: Negara (Afghanistan), Nama CA, Jawatan, Jawatan (English), Bahagian & Jabatan, Bahagian & Jabatan (English), Alamat, Emel, No. Telefon, Faks, and Status (set to 'Tidak Aktif'). A red box labeled '6' highlights the 'Kembali' button at the bottom left, and a red box labeled '5' highlights the 'Simpan' button at the bottom right.

### 2.1.1.5 View and edit saved Competent Authority information

1. Click on menu 'Negara & Competent Authority'
2. Click on respective 'Negara' in the countries list

The screenshot shows the LHDN system interface. On the left, there is a sidebar with a calendar for January 2019 and a menu. The main area is titled 'Negara' and contains a table of countries. A red box labeled '1' highlights the 'Negara & Competent Authority' menu item. A red box labeled '2' highlights the 'Afghanistan' entry in the list.

Bil.	Negara	Kod	DIC	TJEA	MAC	Tarikh Kuatkuasa	Tarikh Kemaskini	Dikemaskini Oleh	Status
1	<a href="#">Afghanistan</a>								Tidak Aktif
2	<a href="#">Albania</a>	64	Article 27						Aktif
3	<a href="#">Algeria</a>								Tidak Aktif
4	<a href="#">Andorra</a>		Article 5						Tidak Aktif
5	<a href="#">Angola</a>								Tidak Aktif
6	<a href="#">Anguilla</a>		Article 5						Tidak Aktif
7	<a href="#">Antigua and Barbuda</a>	7241		11	06/12/2018	06/12/2018	KATERINA MARIA BINTI ABU BAKAR		Aktif
8	<a href="#">Argentina</a>	65	Article 7						Aktif
9	<a href="#">Armenia</a>	98	Article 5	06/11/2018	16/11/2018		KATERINA MARIA BINTI ABU BAKAR		Aktif
10	<a href="#">Aruba</a>		Article 5						Tidak Aktif

3. Selected 'Negara' information page will be display.

- To view and edit saved Competent Authority information, click on respective 'Nama' at the Competent Authority list.

The screenshot shows the LHDN BCAL1301 web application interface. On the left, there is a sidebar with a calendar for January 2019 and a list of modules. The main content area is titled 'Negara & Competent Authority'. It contains a form with fields for Negara (AFGHANISTAN), Kod, DTC, TIEA, Multilateral, Tarikh Kuatkuasa, and Status (Tidak Aktif). A 'Kemaskini' button is located below the form. Below the form is a table with columns: Nama, Jawatan, Bahagian & Jabatan, Alamat, Emel, No. Telefon, Faks, and Status. The table contains two entries: 'Al Karimi' (IT Analyst) and 'Al Jafaruddin' (Java Developer). A red box highlights the 'Nama' column, and a green circle with the number 4 is placed over the table area.

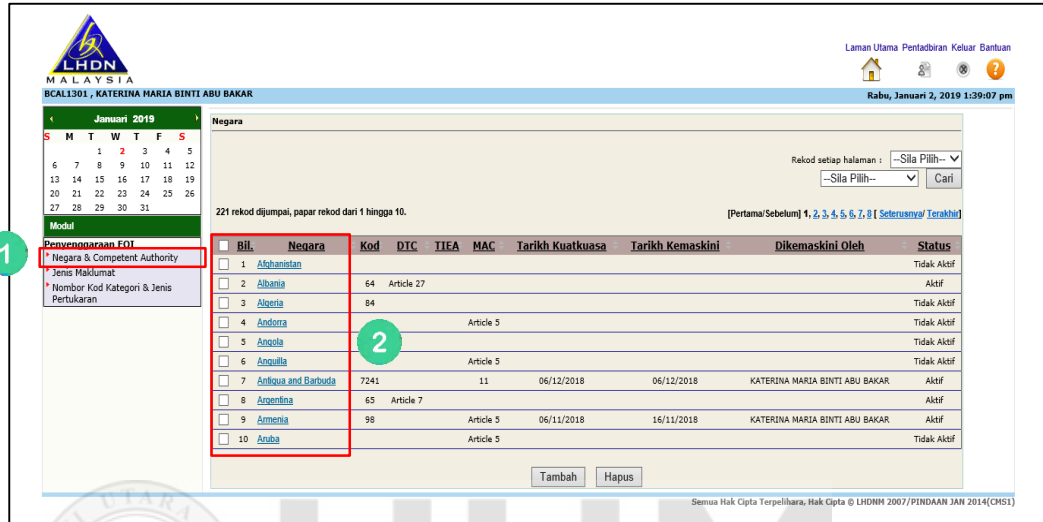
Nama	Jawatan	Bahagian & Jabatan	Alamat	Emel	No. Telefon	Faks	Status
<input type="checkbox"/> Al Karimi	IT Analyst		Jalan Indah, Taman Kurnia, ..				Tidak Aktif
<input type="checkbox"/> Al Jafaruddin	Java Developer	IT Department	Jalan Permata Permai, Jalan Pasir gudang, ..				Tidak Aktif

- View and/or edit saved data.
- Click on 'Kemaskini' button.
- Click link 'Kembali' to return to list of competent authorities.

The screenshot shows the LHDN BCAL1301 web application interface. On the left, there is a sidebar with a calendar for January 2019 and a list of modules. The main content area is titled 'Competent Authority'. It contains a form with fields for Negara (Afghanistan), Nama CA (Al Karimi), Jawatan (IT Analyst), Bahagian & Jabatan, Bahagian & Jabatan (English), Alamat (Jalan Indah, Taman Kurnia), Emel, No. Telefon, Faks, and Status (Tidak Aktif). A 'Kemaskini' button is located below the form. A red box highlights the 'Kemaskini' button, and a green circle with the number 6 is placed over it. Another red box highlights the 'Kembali' link, and a green circle with the number 7 is placed over it.

### 2.1.1.6 Delete saved Competent Authority information

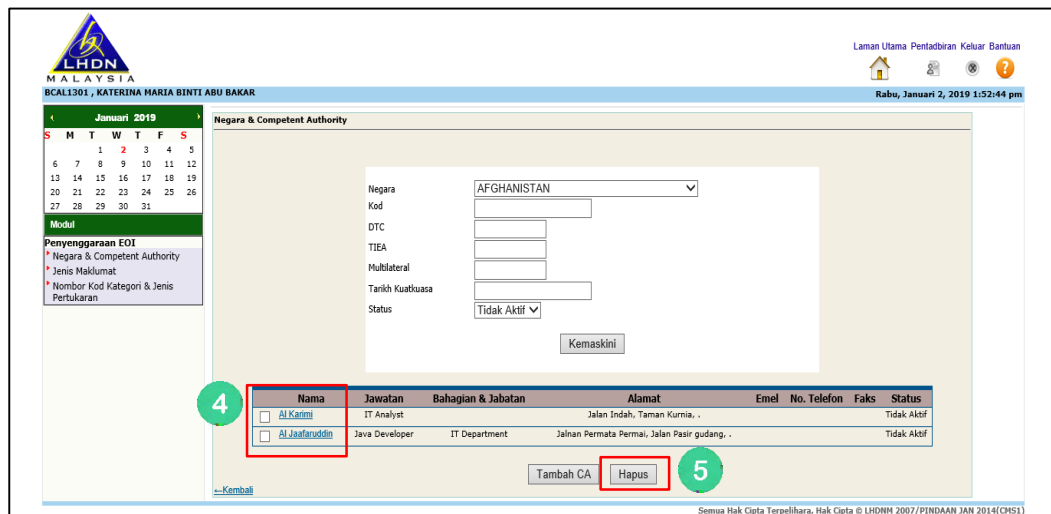
1. Click on menu 'Negara & Competent Authority'
2. Click on respective 'Negara' in the countries list.



The screenshot shows the LHDN system interface. On the left sidebar, the 'Negara' menu item is highlighted with a red box and labeled '1'. The main content area displays a table of countries. The 'Afghanistan' entry is highlighted with a red box and labeled '2'. The table has columns: Bil., Negara, Kod, DTC, TIEA, MAC, Tarikh Kuatkuasa, Tarikh Kemaskini, Dikemaskini Oleh, and Status.

Bil.	Negara	Kod	DTC	TIEA	MAC	Tarikh Kuatkuasa	Tarikh Kemaskini	Dikemaskini Oleh	Status
1	Afghanistan								Tidak Aktif
2	Albania	64	Article 27						Aktif
3	Algeria	84							Tidak Aktif
4	Andorra		Article 5						Tidak Aktif
5	Angola								Tidak Aktif
6	Anguilla		Article 5						Tidak Aktif
7	Antigua and Barbuda	7241		11		06/12/2018	06/12/2018	KATERINA MARIA BINTI ABU BAKAR	Aktif
8	Argentina	65	Article 7						Aktif
9	Armenia	98	Article 5			06/11/2018	16/11/2018	KATERINA MARIA BINTI ABU BAKAR	Aktif
10	Aruba		Article 5						Tidak Aktif

3. Selected 'Negara' information page will be displayed.
4. To delete saved competent authority information, tick on respective competent authority.
5. Click on 'Hapus' button.



The screenshot shows the 'Negara & Competent Authority' page. The 'Negara' dropdown menu is highlighted with a red box and labeled '4'. The 'Hapus' button is highlighted with a red box and labeled '5'. The page displays a form for editing the information for the selected country (Afghanistan).

Nama	Jawatan	Bahagian & Jabatan	Alamat	Emel	No. Telefon	Faks	Status
<input type="checkbox"/> Al Karimi	IT Analyst		Jalan Indah, Taman Kurnia, .				Tidak Aktif
<input type="checkbox"/> Al Jauharuddin	Java Developer	IT Department	Jalan Permatas Permai, Jalan Pasir gudang, .				Tidak Aktif

## 2.1.2 Maintenance for Type of Information

### 2.1.2.1 Access into Type of Information

1. Click on menu 'Jenis Maklumat'
2. Type of Information page displayed.

The screenshot shows the LHDN system interface. The left sidebar contains a menu with the following items: 'Modul', 'Penyenggaraan EOI', 'Negara & Competent Authority', 'Jenis Maklumat' (highlighted with a green circle and the number 1), and 'Nombor Kod Kategori & Jenis Pertukaran'. The main content area displays a table titled 'Senarai Jenis Maklumat' with columns: 'Bil.', 'Jenis Maklumat', 'Tarikh', and 'Status'. The table contains 6 records, all with a status of 'Aktif'. A search bar with a dropdown menu and a 'Cari' button is located above the table. The bottom of the page has 'Tambah' and 'Hapus' buttons.

Bil.	Jenis Maklumat	Tarikh	Status
1	Ownership Information	30/11/2018	Aktif
2	Accounting Information	12/11/2018	Aktif
3	Banking Information	15/11/2018	Aktif
4	Residence	12/11/2018	Aktif
5	Transfer Pricing	19/11/2018	Aktif
6	Other Type Of Information	19/11/2018	Aktif

### 2.1.2.2 Insert new Type of Information

1. Click on menu 'Jenis Maklumat'
2. Type of Information page displayed.
3. To insert new type of information. Click on 'Tambah' button.

The screenshot shows the LHDN system interface. The left sidebar contains a menu with the following items: 'Modul', 'Penyenggaraan EOI', 'Negara & Competent Authority', 'Jenis Maklumat' (highlighted with a green circle and the number 1), and 'Nombor Kod Kategori & Jenis Pertukaran'. The main content area displays a table titled 'Senarai Jenis Maklumat' with columns: 'Bil.', 'Jenis Maklumat', 'Tarikh', and 'Status'. The table contains 6 records, all with a status of 'Aktif'. A search bar with a dropdown menu and a 'Cari' button is located above the table. The bottom of the page has 'Tambah' and 'Hapus' buttons. A green circle with the number 3 highlights the 'Tambah' button.

Bil.	Jenis Maklumat	Tarikh	Status
1	Ownership Information	30/11/2018	Aktif
2	Accounting Information	12/11/2018	Aktif
3	Banking Information	15/11/2018	Aktif
4	Residence	12/11/2018	Aktif
5	Transfer Pricing	19/11/2018	Aktif
6	Other Type Of Information	19/11/2018	Aktif

4. Add new type of information page will display. Insert relevant data and click on 'Simpan' button.

Modul

- Penyenggaraan EOI
- Negara & Competent Authority
- Jenis Maklumat
- Nombor Kod Kategori & Jenis Pertukaran

Tambah dan Kemas Kini Jenis Maklumat

Jenis Maklumat:

Status:

**4**

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### 2.1.2.3 View and edit saved Type of Information

1. Click on menu 'Jenis Maklumat'
2. Type of Information page displayed.
3. To view and edit type of information. Click on respective 'Jenis Maklumat'.

Modul

- Penyenggaraan EOI
- Negara & Competent Authority
- Jenis Maklumat**
- Nombor Kod Kategori & Jenis Pertukaran

Senarai Jenis Maklumat

6 rekod dijumpai, papir semua rekod.

Bil.	Jenis Maklumat	Tarikh	Status
1	<a href="#">Ownership Information</a>	30/11/2018	Aktif
2	<a href="#">Accounting Information</a>	12/11/2018	Aktif
3	<a href="#">Banking Information</a>	15/11/2018	Aktif
4	<a href="#">Residence</a>	12/11/2018	Aktif
5	<a href="#">Transfer Pricing</a>	19/11/2018	Aktif
6	<a href="#">Other Type Of Information</a>	19/11/2018	Aktif

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4. Selected 'Jenis Maklumat' information page will be displayed.
5. View and/or edit saved data.

- Click on 'Kemaskini' button.

The screenshot shows the LHDN portal interface. On the left, there is a sidebar with a calendar for January 2019 and a menu. The main area is titled 'Tambah dan Kemas Kini Jenis Maklumat'. It contains a form with 'Jenis Maklumat' set to 'Ownership Information' and 'Status' set to 'Aktif'. Below the form is a table with two rows of information. A red box highlights the 'Kemaskini' button, and a green circle with the number 6 is placed next to it.

Bil.	Nama Maklumat	Tarikh	Incoming	Outgoing	Status
1	Legal	30/11/2018	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Aktif
2	Beneficial	12/11/2018	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Aktif

#### 2.1.2.4 Delete saved Type of Information

- Click on menu 'Jenis Maklumat'
- To delete saved type of information, tick on respective type of information.
- Click on 'Hapus' button.

The screenshot shows the LHDN portal interface. On the left, the 'Jenis Maklumat' menu item is highlighted with a red box and a green circle with the number 1. The main area is titled 'Senarai Jenis Maklumat'. It contains a table with six rows of information. A red box highlights the first row, and a green circle with the number 2 is placed next to it. A dialog box 'Hapus maklumat?' is displayed, and the 'Hapus' button is highlighted with a red box and a green circle with the number 3.

Bil.	Nama Maklumat	Tarikh	Status
1	Ownership Information	30/11/2018	Aktif
2	Accounting Information	12/11/2018	Aktif
3	Banking Information	15/11/2018	Aktif
4	Residence	12/11/2018	Aktif
5	Transfer Pricing	19/11/2018	Aktif
6	Other Type Of Information	19/11/2018	Aktif

#### 2.1.2.5 Insert specific details for registered type of information

- Click on menu 'Jenis Maklumat'
- Type of Information page displayed.

- To insert specific details for registered type of information, click on respective 'Jenis Maklumat'.

Senarai Jenis Maklumat

6 rekod dijumpai, papir semua rekod.

Bil.	Jenis Maklumat	Tarikh	Status
1	Ownership Information	30/11/2018	Aktif
2	Accounting Information	12/11/2018	Aktif
3	Banking Information	15/11/2018	Aktif
4	Residence	12/11/2018	Aktif
5	Transfer Pricing	19/11/2018	Aktif
6	Other Type Of Information	19/11/2018	Aktif

Tambah Hapus

- Selected 'Jenis Maklumat' information page will be displayed. Click on 'Tambah' button.

Tambah dan Kemas Kini Jenis Maklumat

Jenis Maklumat: Ownership Information  
Status: Aktif

Kemaskini

Bil.	Nama Maklumat	Tarikh	Incoming	Outgoing	Status
1	Legal	30/11/2018	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Aktif
2	Beneficial	12/11/2018	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Aktif

Tambah Hapus

- Add new specific details of registered Type of Information page will be displayed.
- Insert relevant data and click on 'Simpan' button.
- Click link 'Kembali' to return to Type of Information page.

Tambah dan Kemas Kini Jenis Maklumat Tambahan

Nama Maklumat:   
Kategori: ☐ Incoming ☐ Outgoing  
Status: Aktif

Kembali Simpan

### 2.1.2.6 View and edit specific details for registered type of information

1. Click on menu 'Jenis Maklumat'.
2. Type of Information page displayed.
3. To view and edit specific details for registered type of information, click on respective 'Jenis Maklumat'.

Senarai Jenis Maklumat

6 rekod dijumpai, papir semua rekod.

Bil.	Jenis Maklumat	Tarikh	Status
1	Ownership Information	30/11/2018	Aktif
2	Accounting Information	12/11/2018	Aktif
3	Banking Information	15/11/2018	Aktif
4	Residence	12/11/2018	Aktif
5	Transfer Pricing	19/11/2018	Aktif
6	Other Type Of Information	19/11/2018	Aktif

Tambah Hapus

4. Selected 'Jenis Maklumat' information page will be displayed. Click on respective 'Nama Maklumat'.

Tambah dan Kemas Kini Jenis Maklumat

Jenis Maklumat: Ownership Information  
Status: Aktif

Kemaskini

Bil.	Nama Maklumat	Tarikh	Incoming	Outgoing	Status
1	Legal	30/11/2018	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Aktif
2	Beneficial	12/11/2018	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	Aktif

Tambah Hapus

5. View and/or Edit saved data.



- Click on 'Kemaskini' button.

The screenshot shows the LHDN system interface. On the left, there is a sidebar with a calendar for January 2019 and a menu. The main area is titled 'Tambah dan Kemas Kini Jenis Maklumat Tambahan'. It contains a form with fields for 'Nama Maklumat' (set to 'Legal'), 'Kategori' (with checkboxes for 'Incoming' and 'Outgoing'), and 'Status' (set to 'Aktif'). A red box highlights the 'Kemaskini' button, which is also circled in green with the number 6. A green circle with the number 6 is also present next to the button.

### 2.1.2.7 Delete specific details for registered type of information

- Click on menu 'Jenis Maklumat'.
- Type of Information page displayed.
- To view and edit specific details for registered type of information, click on respective 'Jenis Maklumat'.

The screenshot shows the 'Senarai Jenis Maklumat' page. On the left, there is a sidebar with a calendar for January 2019 and a menu. The main area displays a table of registered information types. A red box highlights the table, and a green circle with the number 3 is next to it. A green circle with the number 1 is also present next to the 'Jenis Maklumat' menu item in the sidebar.

Bil.	Jenis Maklumat	Tarikh	Status
1	Ownership Information	30/11/2018	Aktif
2	Accounting Information	12/11/2018	Aktif
3	Banking Information	15/11/2018	Aktif
4	Residence	12/11/2018	Aktif
5	Transfer Pricing	19/11/2018	Aktif
6	Other Type Of Information	19/11/2018	Aktif

- Selected 'Jenis Maklumat' information page will be display. Tick on respective 'Nama Maklumat'.

- Click on 'Hapus' button.

Januari 2019

BCAL1301, KATERINA MARIA BINTI ABU BAKAR

Rabu, Januari 2, 2019 2:30:51 pm

Tambah dan Kemas Kini Jenis Maklumat

Jenis Maklumat: Ownership Information

Status: Aktif

Kemaskini

Bil.	Nama Maklumat	Tarikh	Incoming	Outgoing	Status
1	Legal	30/11/2018	✓	✓	Aktif
2	Beneficial	12/11/2018	✓	✓	Aktif

Tambah Hapus

## 2.1.3 Maintenance for Category Code and Type of Exchange

### 2.1.3.1 Access into Category Code and Type of Exchange Information

- Click on menu 'Nombor Kod Kategori & Jenis Pertukaran'
- Category code and type of exchange page displayed.

Januari 2019

BCAL1301, KATERINA MARIA BINTI ABU BAKAR

Rabu, Januari 2, 2019 2:35:51 pm

Nombor Kod Kategori & Jenis Pertukaran

6 rekod dijumpai, papir semua rekod.

Bil.	Jenis Pertukaran	Kod Kategori	Kategori	Kod Jenis Pertukaran
1	Incoming	EOIR	Request	4
2	Outgoing	AEOI	Automatic	6
3	Outgoing	EOIR	Request	4
4	Outgoing	EOIS	Spontaneous	5
5	Incoming	AEOI	Automatic	6
6	Incoming	EOIS	Spontaneous	5

Legend:  
AEOI - Automatic Exchange of Information  
EOIR - Exchange of Information on Request  
EOIS - Exchange of Information on Spontaneous

### 2.1.3.2 View and edit saved category code and type of exchange information

- Click on menu 'Nombor Kod Kategori & Jenis Pertukaran'
- Category code and type of exchange page will be displayed.

- Click on respective 'Kategori' at list of category code and type of exchange.

1

3

Bil.	Jenis Pertukaran	Kod Kategori	Kategori	Kod Jenis Pertukaran
1	Incoming	EOIR	Request	4
2	Outgoing	AEOI	Automatic	6
3	Outgoing	EOIR	Request	4
4	Outgoing	EOIS	Spontaneous	5
5	Incoming	AEOI	Automatic	6
6	Incoming	EOIS	Spontaneous	5

Legend:  
AEOI - Automatic Exchange of Information  
EOIR - Exchange of Information on Request  
EOIS - Exchange of Information on Spontaneous

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- View and/or Edit saved Data.

- Click on 'Kemaskini' button.

5

Kategori: Incoming  
Jenis Pertukaran: Request  
Kod Kategori: EOIR  
Kod Jenis Pertukaran: 4

Kemaskini

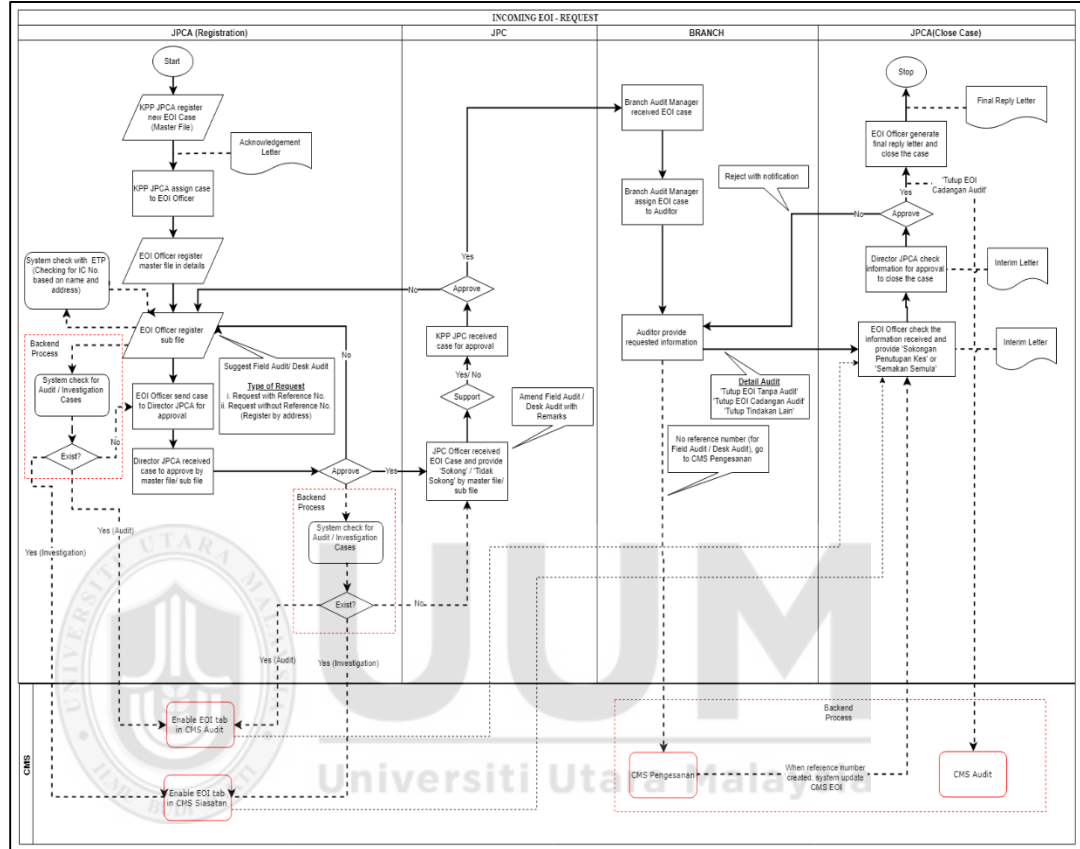
Legend:  
AEOI - Automatic Exchange of Information  
EOIR - Exchange of Information on Request  
EOIS - Exchange of Information on Spontaneous

Kembali

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## 2.2 Module: Incoming Request

Diagram below illustrates the Incoming Request Business Process Flow:



EOI Incoming Request describes a situation where one CA (Competent Authority) requests for particular information from IRBM. Usually, the information requested relates to an examination, inquiry or investigation of a taxpayer's tax liability for specified tax periods.

## 2.2.1 User Role: KPP DIT (EOI Manager)

### 2.2.1.1 New Case Registration (Master File)

#### 2.2.1.1.1 Register New Incoming Request Case

1. Login as KPP DIT.
2. Click on 'Pendaftaran Kes' Menu.

The screenshot shows the LHDN system interface. On the left, there is a sidebar with a calendar for January 2019 and a menu. The menu item 'Pendaftaran Kes' is highlighted with a red box and a green circle with the number 2. The main area displays a table of incoming cases under the heading 'KES: INCOMING'.

Bil	ID Kes	Jenis Pertukaran	Nama Entiti Negara Pejanji	Negara Pejanji	Tarikh Terima Kes	Status	Pegawai	Tarikh Terakhir Dikemaskini
1	Draf	Request	Jimenez	Albania	31/12/2018	Draf Pendaftaran	ANGELA LOW SWEE LIAN	27/12/2018
2	Draf	Request	PJSC URALKALI	Russia	26/07/2017	Draf Pendaftaran	DIANA BT SALLEH	20/12/2018
3	Draf	Request	HARRY	Turks & Caicos Islands	04/12/2018	Draf Pendaftaran	LISA BT ISLANI	05/12/2018
4	Draf	Request	ROSE	El Salvador	05/11/2018	Draf Pendaftaran	LISA BT ISLANI	03/12/2018
5	LHDNANTI:002-014 (04/2018-555)IN	Request	ANGERIK	Albania	23/11/2018	Draf Pendaftaran	LISA BT ISLANI	03/12/2018
6	Draf	Request	MELROSE	Gabon	05/11/2018	Draf Pendaftaran	ANGELA LOW SWEE LIAN	02/12/2018
7	Draf	Request	Ainn Na	Argentina	02/12/2018	Draf Pendaftaran	ANGELA LOW SWEE LIAN	01/12/2018
8	Draf	Request	Test Draf	Albania	10/11/2018	Draf Pendaftaran	ANGELA LOW SWEE LIAN	30/11/2018
9	Draf	Request	Test Draf	Albania	10/11/2018	Draf Pendaftaran	ANGELA LOW SWEE LIAN	21/11/2018
10	Draf	Request	JOVAX LTD	Norway	13/11/2018	Draf Pendaftaran	ANGELA LOW SWEE LIAN	21/11/2018

3. Select 'Incoming' at data item 'Kategori'.
4. Select 'Request' at data item 'Jenis Pertukaran'.
5. Click on 'Pilih' button.

The screenshot shows the 'Pendaftaran Pemilihan Kes' form. The 'Kategori' dropdown is set to 'Incoming' and the 'Jenis Pertukaran' dropdown is set to 'Request'. The 'Pilih' button is highlighted with a red box and a green circle with the number 5. The form is titled 'Pendaftaran Pemilihan Kes'.

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6. 'Pendaftaran Kes (Induk)' page will be displayed.

**Pendaftaran Kes (Induk)**

**Jenis Permintaan :** Incoming

**Tarikh Surat :** [Text Field]

**Negara Pejanji :** [Text Field]

**Negara Pejanji :** Sila Pilih [Dropdown]

**Nama Entiti :** [Text Field]

**Negara Pejanji :** [Text Field]

**Maklumbalas :** ☐ Had statuti; Tarikh [Text Field]

**Segera Merujuk Kepada :** ☐ Suspek penipuan; ☐ Kes mahkamah; ☐ Sebab-sebab lain (sila nyatakan): [Text Area]

**Jumlah huruf yang dibenarkan : 255**

**Jenis Pertukaran :** Request

**Tarikh Surat Diterima :** [Text Field]

**No. Rujukan :** [Text Field]

**Negara Pejanji :** [Text Field]

**Tahun Taksiran :** Mula [Dropdown] Hingga [Dropdown]

**Negara Pejanji :** [Text Field]

**Tujuan Percubaan :** ☐ Penentuan, penaklukan dan pungutan cukai; ☐ Recovery dan penguatkuasaan tuntutan cukai; ☐ Penyiasatan dan pendakwaan percubaan; ☐ Sebab-sebab lain (sila nyatakan): [Text Area]

**Jumlah huruf yang dibenarkan : 255**

**Pegawai :** Sila Pilih [Dropdown]

**Simpan | Daftar**

[←Kembali](#)

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#### 2.2.1.1.2 Insert data into 'Pendaftaran Kes (Induk)' page and save as draft.

1. Insert relevant data into 'Pendaftaran Kes (Induk)' page.
2. Select EOI Officer (DIT) ('Pegawai') from the drop-down list.

- Click on 'Simpan' button to save data as 'Draf Pendaftaran'.

**Pendaftaran Kes (Induk)**

Jenis Permintaan : Incoming

Tarikh Surat Negara Pejanji :

Negara Pejanji :

Nama Entiti Negara Pejanji :

Maklumbalas : ☐ Had statuti; Tarikh

☐ Suspek penipuan

☐ Kes mahkamah

☐ Sebab-sebab lain (sila nyatakan):

Jumlah huruf yang dibenarkan :255

Jenis Pertukaran : Request

Tarikh Surat Diterima :

No. Rujukan Negara Pejanji :

Tahun Taksiran Negara Pejanji : Mula  Hingga

☐ Penentuan, penaksiran dan pungutan cukai

☐ Recovery dan penguatkuasaan tuntutan cukai

☐ Penyiataan dan pendakwaan percukaian

☐ Sebab-sebab lain (sila nyatakan):

Jumlah huruf yang dibenarkan :255

Pegawai :

**Simpan** **Draf**

[Kembali](#)

### 2.2.1.1.3 Register draft case ('Draf Pendaftaran').

- Click on specific 'Draf' link to be registered.

**KES: INCOMING**

11 rekod dijumpai, papir semua rekod.

Bil	ID Kes	Jenis Pertukaran	Nama Entiti Negara Pelanji	Negara Pejanji	Tarikh Terima Kes	Status	Pegawai	Tarikh Terakhir Dikemaskini
1	<a href="#">Draf</a>	Request	JOHN	Albania	09/01/2019	Draf Pendaftaran	ANGELA LOW SWEE LIAN	10/01/2019
2	<a href="#">Draf</a>	Request	Jimenez	Albania	31/12/2018	Draf Pendaftaran	ANGELA LOW SWEE LIAN	27/12/2018
3	<a href="#">Draf</a>	Request	PJSC URALKALI	Russia	26/07/2017	Draf Pendaftaran	DIANA BT SALLEH	20/12/2018
4	<a href="#">Draf</a>	Request	HARRY	Turks & Caicos Islands	04/12/2018	Draf Pendaftaran	LISA BT ISLANI	05/12/2018
5	<a href="#">Draf</a>	Request	ROSE	El Salvador	05/11/2018	Draf Pendaftaran	LISA BT ISLANI	03/12/2018
6	<a href="#">LHDN/ANITI/000-0-4 (24/2018-555/00)</a>	Request	ANIGERIK	Albania	23/11/2018	Draf Pendaftaran	LISA BT ISLANI	03/12/2018
7	<a href="#">Draf</a>	Request	MELROSE	Gabon	05/11/2018	Draf Pendaftaran	LISA BT ISLANI	03/12/2018
8	<a href="#">Draf</a>	Request	Ainn Na	Argentina	02/12/2018	Draf Pendaftaran	ANGELA LOW SWEE LIAN	02/12/2018
9	<a href="#">Draf</a>	Request	Test Draf	Albania	10/11/2018	Draf Pendaftaran	ANGELA LOW SWEE LIAN	01/12/2018
10	<a href="#">Draf</a>	Request	Test Draf	Albania	10/11/2018	Draf Pendaftaran	ANGELA LOW SWEE LIAN	30/11/2018
11	<a href="#">Draf</a>	Request	JOVAX LTD	Norway	13/11/2018	Draf Pendaftaran	DIANA BT SALLEH	21/11/2018

- Edit relevant data into 'Pendaftaran Kes (Induk)' page.

- Click on 'Daftar' button.

- 'Pendaftaran Kes (Induk)' page will be displayed. System creates case reference number (ID Kes) for master file.

\* *Example of Case Reference Number format (Master File) = LHDN.AN(S).600-6/4/65(2019-1)IN*

LHDN.AN(S).	600-6/	4	65	2019-1	IN
LHDN.AN(S).	600-6/	Type of exchange	Country	Year- Running Number (Master File)	Module category



#### 2.2.1.1.4 Register case without save as draft.

##### 2.2.1.1.4.1 Register case without selecting DIT EOI officer.

1. Click on 'Pendaftaran Kes' Menu.

The screenshot shows the LHDN system interface. On the left, there is a sidebar menu with the 'Pendaftaran Kes' option highlighted. The main area displays a table of incoming cases under the heading 'KES: INCOMING'. The table has 10 columns: Bil, ID Kes, Jenis Pertukaran, Nama Entiti Negara Pejanji, Negara Pejanji, Tarikh Terima Kes, Status, Pegawai, and Tarikh Terakhir Dikemaskini. There are 10 records listed.

Bil	ID Kes	Jenis Pertukaran	Nama Entiti Negara Pejanji	Negara Pejanji	Tarikh Terima Kes	Status	Pegawai	Tarikh Terakhir Dikemaskini
1	Draf	Request	Jmanez	Albania	31/12/2018	Draf Pendaftaran	ANGELA LOW SWEE LIAN	27/12/2018
2	Draf	Request	PJSC URALKALI	Russia	26/07/2017	Draf Pendaftaran	DIANA BT SALLEH	20/12/2018
3	Draf	Request	HARRY	Turks & Caicos Islands	04/12/2018	Draf Pendaftaran	LISA BT ISLANI	05/12/2018
4	Draf	Request	ROSE	El Salvador	05/11/2018	Draf Pendaftaran	LISA BT ISLANI	03/12/2018
5	LHDN/ANTI/800-5-4 (84/2018-555/UN)	Request	ANIGERIK	Albania	23/11/2018	Draf Pendaftaran	ANGELA LOW SWEE LIAN	03/12/2018
6	Draf	Request	MELROSE	Gabon	05/11/2018	Draf Pendaftaran	LISA BT ISLANI	03/12/2018
7	Draf	Request	Ainn Na	Argentina	02/12/2018	Draf Pendaftaran	ANGELA LOW SWEE LIAN	02/12/2018
8	Draf	Request	Test Draf	Albania	10/11/2018	Draf Pendaftaran	ANGELA LOW SWEE LIAN	01/12/2018
9	Draf	Request	Test Draf	Albania	10/11/2018	Draf Pendaftaran	ANGELA LOW SWEE LIAN	30/11/2018
10	Draf	Request	JOVAX LTD	Norway	13/11/2018	Draf Pendaftaran	DIANA BT SALLEH	21/11/2018

2. Select 'Incoming' at data item 'Kategori'.
3. Select 'Request' at data item 'Jenis Pertukaran'.
4. Click on 'Pilih' button.

The screenshot shows the 'Pendaftaran Kes' form. It has two dropdown menus: 'Kategori' set to 'Incoming' and 'Jenis Pertukaran' set to 'Request'. There is a 'Pilih' button below the filters. The form is titled 'Pendaftaran Pemilihan Kes'.

5. 'Pendaftaran Kes (Induk)' page displayed.

6. Insert relevant data into 'Pendaftaran Kes (Induk)' page without selecting DIT EOI officer. Click on 'Daftar' button.

**Pendaftaran Kes (Induk)**

Jenis Permintaan : Incoming

Tarikh Surat Negara Pejanji : 01/11/2018

Negara Pejanji : Argentina

Nama Entiti Negara Pejanji : ROSE

Maklumbalas Segera Merujuk Kepada : ☐ Had statuti Tarikh ☐ Suspek penipuan ☐ Kes mahkamah ☐ Sebab-sebab lain (sila nyatakan):

Sebab-sebab lain (sila nyatakan):

Jumlah huruf yang dibenarkan :255

Pegawai : Sila Pilih

Simpan **Daftar** 6

—Kembali

7. 'Pendaftaran Kes (Induk)' page displayed. System creates case reference number (ID Kes) for master file.
8. Select DIT EOI officer ('Pegawai') from the drop-down list.
9. Click on 'Agih' button.

**Pendaftaran Kes (Induk)**

ID Kes : LHDN.AN(5).600-6/4/65(2019-17)(D)

Kategori : Incoming

Tarikh Surat Negara Pejanji : 01/01/2019

Negara Pejanji : Argentina

Nama Entiti Negara Pejanji : WAYNE

Maklumbalas Segera Merujuk Kepada : ☒ Suspek penipuan

Jenis Pertukaran : Request

Tarikh Surat Diterima : 09/01/2019

No. Rujukan Negara Pejanji : CCE

Tahun Taksiran Negara Pejanji : 2011 hingga 2020

Tujuan Percukaian : Pengambilan dan penguatkuasaan tuntutan cukai

Pegawai : Sila Pilih

Agih 9

\* *Example of Case Reference Number format (Master File) = LHDN.AN(S).600-6/4/65(2019-1)IN*

LHDN.AN(S).	600-6/	4	65	2019-1	IN
LHDN.AN(S).	600-6/	Type of exchange	Country	Year- Running Number (Master File)	Module category

#### 2.2.1.1.4.1 Register case by selecting DIT EOI officer.

1. Click on 'Pendaftaran Kes' Menu.

The screenshot shows the LHDN Malaysia portal interface. On the left sidebar, under the 'Pengurusan Kes EOI' section, the 'Pendaftaran Kes' menu item is highlighted with a red box and a green circle containing the number 1. The main content area displays a table of 'KES: INCOMING' with columns for Bil, ID Kes, Jenis Pertukaran, Nama Entiti Negara Pelanji, Negara Pejanji, Tarikh Terima Kes, Status, Pegawai, and Tarikh Terakhir Dikemaskini. The table lists 10 records.

2. Select 'Incoming' at data item 'Kategori'.
3. Select 'Request' at data item 'Jenis Pertukaran'.
4. Click on 'Pilih' button.

The screenshot shows the 'Pendaftaran Pemilihan Kes' form. The 'Kategori' dropdown menu is set to 'Incoming' (highlighted with a red box and a green circle with the number 2). The 'Jenis Pertukaran' dropdown menu is set to 'Request' (highlighted with a red box and a green circle with the number 3). The 'Pilih' button is highlighted with a red box and a green circle with the number 4. The form also includes a 'Pilih' button and a 'Pilih' button.

5. 'Pendaftaran Kes (Induk)' page displayed.
6. Insert relevant data into 'Pendaftaran Kes (Induk)' page.
7. Select DIT EOI officer ('Pegawai') from the drop-down list.
8. Click on 'Daftar' button.

9. 'Pendaftaran Kes (Induk)' page will be displayed. System creates case reference number (ID Kes) for master file.

**\* Example of Case Reference Number format (Master File) = LHDN.AN(S).600-6/4/65(2019-1)IN**

LHDN.AN(S).	600-6/	4	65	2019-1	IN
LHDN.AN(S).	600-6/	Type of exchange	Country	Year- Running Number (Master File)	Module category

### 2.2.1.1.5 View 'Senarai Kes' and case id for the registered master file.

1. Click on 'Senarai Kes' Menu.

The screenshot shows the LHDN system interface. On the left, there is a sidebar menu with the following items: 'Modul', 'Am', 'Halaman Utama', 'Tukar Kata Laluan', 'Pengurusan Kes EOI', 'Pendaftaran Kes', 'Senarai Kes (Admin)' (highlighted with a red box and a green circle with the number 1), 'Senarai Kes untuk Tindakan', and 'Tindakan JPCA'. The main area displays a table titled 'KES: INCOMING' with 10 records. The table has the following columns: 'Bil', 'ID Kes', 'Jenis Pertukaran', 'Nama Entiti Negara Pelani', 'Negara Pelani', 'Tarikh Terima Kes', 'Status', 'Pegawai', and 'Tarikh Terakhir Dikemaskini'.

Bil	ID Kes	Jenis Pertukaran	Nama Entiti Negara Pelani	Negara Pelani	Tarikh Terima Kes	Status	Pegawai	Tarikh Terakhir Dikemaskini
1	Draf	Request	Jimenez	Albania	31/12/2018	Draf Pendaftaran	ANGELA LOW SWEE LIAN	27/12/2018
2	Draf	Request	PJSC URALKALI	Russia	26/07/2017	Draf Pendaftaran	DIANA BT SALLEH	20/12/2018
3	Draf	Request	HARRY	Turks & Caicos Islands	04/12/2018	Draf Pendaftaran	LISA BT ISLANI	05/12/2018
4	Draf	Request	ROSE	El Salvador	05/11/2018	Draf Pendaftaran	LISA BT ISLANI	03/12/2018
5	LHDN/NTL/000-0-4 24/2019-5553(IN)	Request	AINGERIK	Albania	23/11/2018	Draf Pendaftaran	LISA BT ISLANI	03/12/2018
6	Draf	Request	MELROSE	Gabon	05/11/2018	Draf Pendaftaran	LISA BT ISLANI	03/12/2018
7	Draf	Request	Ainn Na	Argentina	02/12/2018	Draf Pendaftaran	ANGELA LOW SWEE LIAN	02/12/2018
8	Draf	Request	Test Draf	Albania	10/11/2018	Draf Pendaftaran	ANGELA LOW SWEE LIAN	01/12/2018
9	Draf	Request	Test Draf	Albania	10/11/2018	Draf Pendaftaran	ANGELA LOW SWEE LIAN	30/11/2018
10	Draf	Request	JOVAX LTD	Norway	13/11/2018	Draf Pendaftaran	DIANA BT SALLEH	21/11/2018

2. View case id for the registered master file under column 'ID Kes'.

### 3. System will display list of EOI Cases.

**LHDN MALAYSIA**  
BCAL1301, KATERINA HARIA BINTI ABU BAKAR

KES: INCOMING  
206 rekod dijumpai, papir rekod 1 hingga 20.

Bil	ID Kes	Jenis Pertukaran	Nama Entiti Negara Peanji	Negara Peanji	Tarikh Terima Kes	Status	Pegawai	Tarikh Terakhir Dikemaskini
1	LHDN.ANSI.000-0-4 (05/2019-17/00)	Request	WAYNE	Argentina	09/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	10/01/2019
2	LHDN.ANSI.000-0-4 (05/2019-19/00)	Request	WAYNE	Argentina	09/01/2019	Tindakan Pegawai Kes	DIANA BT SALLEH	10/01/2019
3	LHDN.ANSI.000-0-0 (04/2019-15/00)	Spontaneous	Conan Edogawa	Albania	07/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	07/01/2019
4	LHDN.ANSI.000-0-0 (04/2019-14/00)	Spontaneous	Zamzam	Albania	02/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	07/01/2019
5	LHDN.ANSI.000-0-0 (04/2019-01/00)	Spontaneous		Albania	04/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	04/01/2019
6	LHDN.ANSI.000-0-0 (12/2019-01/00)	Spontaneous	Gabriel Henry	Australia	01/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	04/01/2019
7	LHDN.ANSI.000-0-4 (04/2019-17/00)	Request	Indian Ptd Ltd	India	14/01/2019	Tindakan Kelulusan Untuk Proses	ANGELA LOW SWEE LIAN	04/01/2019
8	LHDN.ANSI.000-0-0 (10/2019-19/00)	Spontaneous		Japan	04/01/2019	Tindakan Pegawai Kes	DIANA BT SALLEH	04/01/2019
9	LHDN.ANSI.000-0-0 (04/2019-11/00)	Spontaneous		United Kingdom (UK)	04/01/2019	Tindakan Pegawai Kes	DIANA BT SALLEH	04/01/2019
10	LHDN.ANSI.000-0-0 (02/2019-13/00)	Spontaneous	Bernardo	United Kingdom (UK)	04/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	04/01/2019
11	LHDN.ANSI.000-0-0 (04/2019-17/00)	Spontaneous		United Kingdom (UK)	04/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	04/01/2019
12	LHDN.ANSI.000-0-4 (08/2019-11/00)	Request	PT MEGASARI MAKUMUR	Indonesia	30/03/2018	Selesai	DIANA BT SALLEH	03/01/2019
13	LHDN.ANSI.000-0-0 (04/2019-01/00)	Spontaneous		Albania	03/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	03/01/2019
14	LHDN.ANSI.000-0-0 (10/2019-01/00)	Spontaneous	ATL-123 HOLDINGS	British Virgin Islands	04/10/2018	Tindakan Pegawai Kes	DIANA BT SALLEH	03/01/2019
15	LHDN.ANSI.000-0-0 (10/2019-01/00)	Spontaneous		Japan	02/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	03/01/2019
16	LHDN.ANSI.000-0-0 (04/2019-01/00)	Spontaneous	Logitech	Albania	01/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	02/01/2019
17	LHDN.ANSI.000-0-0 (08/2019-01/00)	Spontaneous	Bellamy Palraj	Armenia	01/01/2019	Tindakan Pegawai Kes	DIANA BT SALLEH	02/01/2019
18	LHDN.ANSI.000-0-4 (04/2019-01/00)	Request	Testing 123	Albania	28/12/2018	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	28/12/2018
19	LHDN.ANSI.000-0-4 (04/2019-01/00)	Request	Fafa	Albania	29/12/2018	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	28/12/2018
20	LHDN.ANSI.000-0-4 (04/2019-01/00)	Request	Aminullah	Albania	28/12/2018	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	28/12/2018

#### 2.2.1.1.6 Log out from KPP DIT (EOI Manager) screen.

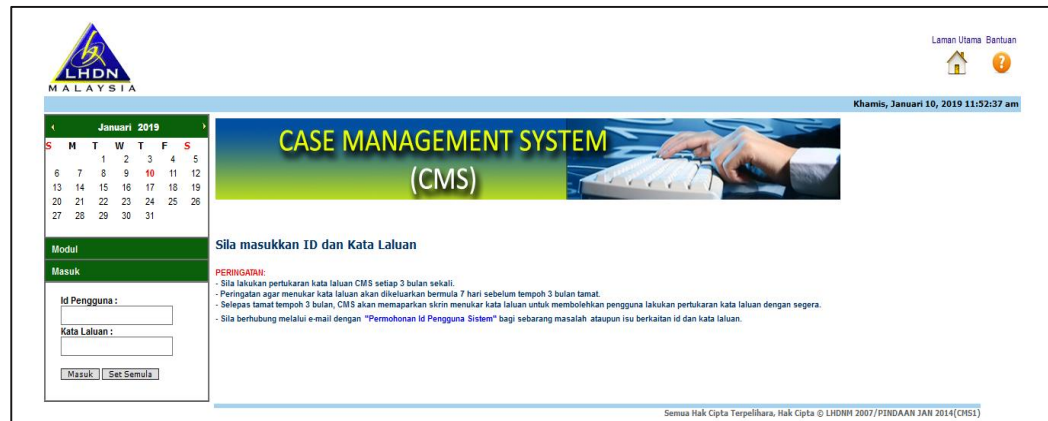
1. Click on 'Keluar' button at the top of the page.

**LHDN MALAYSIA**  
BCAL1301, KATERINA HARIA BINTI ABU BAKAR

KES: INCOMING  
10 rekod dijumpai, papir semua rekod.

Bil	ID Kes	Jenis Pertukaran	Nama Entiti Negara Peanji	Negara Peanji	Tarikh Terima Kes	Status	Pegawai	Tarikh Terakhir Dikemaskini
1	Draf	Request	Jimenez	Albania	31/12/2018	Draf Pendaftaran	ANGELA LOW SWEE LIAN	27/12/2018
2	Draf	Request	PJSC URALKALI	Russia	26/07/2017	Draf Pendaftaran	DIANA BT SALLEH	20/12/2018
3	Draf	Request	HARRY	Turks & Caicos Islands	04/12/2018	Draf Pendaftaran	LISA BT ISLANI	05/12/2018
4	Draf	Request	ROSE	El Salvador	05/11/2018	Draf Pendaftaran	LISA BT ISLANI	03/12/2018
5	LHDN.ANSI.000-0-4 (04/2019-01/00)	Request	ANNGERIK	Albania	23/11/2018	Daftar		03/12/2018
6	Draf	Request	MELROSE	Gabon	05/11/2018	Draf Pendaftaran	LISA BT ISLANI	03/12/2018
7	Draf	Request	Ainn Na	Argentina	02/12/2018	Draf Pendaftaran	ANGELA LOW SWEE LIAN	02/12/2018
8	Draf	Request	Test Draf	Albania	10/11/2018	Draf Pendaftaran	ANGELA LOW SWEE LIAN	01/12/2018
9	Draf	Request	Test Draf	Albania	10/11/2018	Draf Pendaftaran	ANGELA LOW SWEE LIAN	30/11/2018
10	Draf	Request	JOVAX LTD	Norway	13/11/2018	Draf Pendaftaran	DIANA BT SALLEH	21/11/2018

2. System log out from KPP DIT(EOI Manager) screen and display login page.



**PERINGATAN:**

- Sila lakukan pertukaran kata laluan CMS setiap 3 bulan sekali.
- Peringatan agar menukar kata laluan akan dikeluarkan bermula 7 hari sebelum tempoh 3 bulan tamat.
- Selepas tamat tempoh 3 bulan, CMS akan memaparkan skrin menukar kata laluan untuk membolehkan pengguna lakukan pertukaran kata laluan dengan segera.
- Sila berhubung melalui e-mail dengan "Permohonan Id Pengguna Sistem" bagi sebarang masalah ataupun isu berkaitan id dan kata laluan.

Semua Hak Cipta Terpelihara, Hak Cipta © LHDN 2007/PINDAAN JAN 2014(CMS)

## 2.2.2 User Role: DIT EOI officer

### 2.2.2.1 Master file registration in details

#### 2.2.2.1.1 View case received from KPP DIT (EOI Manager).

1. Login as DIT EOI officer.



**Am**

- ▶ Halaman Utama
- ▶ Tukar Kata Laluan
- Pengurusan Kes EOI**
  - ▶ Senarai Kes (Admin)
  - ▶ Senarai Kes untuk Tindakan (1)
  - ▶ Kelulusan JPCA Tutup Kes
  - ▶ Semakan Semula
  - ▶ Kelulusan JPCA
- Status Kes EOI**
  - ▶ Kes Belum Mula (KBM)
  - ▶ Kes Dalam Kemajuan (KDK)
  - ▶ Kes Selesai (SL)

- Click on Menu 'Senarai Kes Untuk Tindakan' to view list of cases received from KPP DIT in 'KES: INCOMING'.

**KES: INCOMING**

96 rekod dijumpai, papir rekod dari 1 hingga 10.

Bil	ID Kes	Jenis Pertukaran	Nama Entiti Negara Pejanji	Negara Pejanji	Tarikh Terima Kes	Status	Pegawai	Akuan Terima	Surat	Tarikh Terakhir Dikemaskini	Tempoh
1	LHDN/ANSI.000-0-4 (55/2019-19/IN)	Request	ROSE	Argentina	05/11/2018	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	10/01/2019	66
2	LHDN/ANSI.000-0-4 (55/2019-17/IN)	Request	WAYNE	Argentina	09/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	10/01/2019	1
3	LHDN/ANSI.600-6/6 (64/2019-14/IN)	Spontaneous	Zamzam	Albania	02/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	07/01/2019	8
4	LHDN/ANSI.600-6/6 (64/2019-15/IN)	Spontaneous	Conan Edogawa	Albania	07/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	07/01/2019	3
5	LHDN/ANSI.600-6/6 (64/2019-9/IN)	Spontaneous		Albania	04/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	04/01/2019	6
6	LHDN/ANSI.600-6/6 (64/2019-8/IN)	Spontaneous	Gabriel Henry	Australia	01/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	04/01/2019	9
7	LHDN/ANSI.600-6/6 (64/2019-12/IN)	Spontaneous		United Kingdom (UK)	04/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	04/01/2019	6
8	LHDN/ANSI.600-6/6 (64/2019-13/IN)	Spontaneous	Bernando	United Kingdom (UK)	04/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	04/01/2019	6
9	LHDN/ANSI.600-6/6 (64/2019-4/IN)	Spontaneous		Albania	03/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	03/01/2019	7
10	LHDN/ANSI.600-6/6 (64/2019-5/IN)	Spontaneous		Japan	02/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	03/01/2019	8

- Filter the case by 'Kes Belum Mula (KBM)'.  
(Notes: Drop down menu and side menu have the same function)

**KES: INCOMING**

96 rekod dijumpai, papir rekod dari 1 hingga 10.

Bil	ID Kes	Jenis Pertukaran	Nama Entiti Negara Pejanji	Negara Pejanji	Tarikh Terima Kes	Status	Pegawai	Akuan Terima	Surat	Tarikh Terakhir Dikemaskini	Tempoh
1	LHDN/ANSI.000-0-4 (55/2019-19/IN)	Request	ROSE	Argentina	05/11/2018	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	10/01/2019	66
2	LHDN/ANSI.000-0-4 (55/2019-17/IN)	Request	WAYNE	Argentina	09/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	10/01/2019	1
3	LHDN/ANSI.600-6/6 (64/2019-14/IN)	Spontaneous	Zamzam	Albania	02/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	07/01/2019	8
4	LHDN/ANSI.600-6/6 (64/2019-15/IN)	Spontaneous	Conan Edogawa	Albania	07/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	07/01/2019	3
5	LHDN/ANSI.600-6/6 (64/2019-9/IN)	Spontaneous		Albania	04/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	04/01/2019	6
6	LHDN/ANSI.600-6/6 (64/2019-8/IN)	Spontaneous	Gabriel Henry	Australia	01/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	04/01/2019	9
7	LHDN/ANSI.600-6/6 (64/2019-12/IN)	Spontaneous		United Kingdom (UK)	04/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	04/01/2019	6
8	LHDN/ANSI.600-6/6 (64/2019-13/IN)	Spontaneous	Bernando	United Kingdom (UK)	04/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	04/01/2019	6
9	LHDN/ANSI.600-6/6 (64/2019-4/IN)	Spontaneous		Albania	03/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	03/01/2019	7
10	LHDN/ANSI.600-6/6 (64/2019-5/IN)	Spontaneous		Japan	02/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	03/01/2019	8



- Click on specific case id under column 'ID Kes'.

BCAL1307, ANGELA LOW SWEE LIAN

KES: INCOMING

96 rekod dijumpai, papir rekod dari 1 hingga 10.

ID Kes	Nama Entiti Negara Pejanji	Negara Pejanji	Tarikh Terima Kes	Status	Pegawai	Akuan Terima	Surat	Tarikh Terakhir Dikemaskini	Tempoh	
LHDN/AN(S).600-6/4/05/2019-18/1(N)	Request	ROSE	Argentina	05/11/2018	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papar	10/01/2019	66
LHDN/AN(S).600-6/4/05/2019-18/1(N)	Request	WAYNE	Argentina	09/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papar	10/01/2019	1
LHDN/AN(S).600-6/6/64/2019-14/1(N)	Spontaneous	Zamzam	Albania	02/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papar	07/01/2019	8
LHDN/AN(S).600-6/6/64/2019-15/1(N)	Spontaneous	Conan Edogawa	Albania	07/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papar	07/01/2019	3
LHDN/AN(S).600-6/6/64/2019-9/1(N)	Spontaneous		Albania	04/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papar	04/01/2019	6
LHDN/AN(S).600-6/6/12/2019-8/1(N)	Spontaneous	Gabriel Henry	Australia	01/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papar	04/01/2019	9
LHDN/AN(S).600-6/6/21/2019-12/1(N)	Spontaneous		United Kingdom (UK)	04/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papar	04/01/2019	6
LHDN/AN(S).600-6/6/21/2019-13/1(N)	Spontaneous	Bernando	United Kingdom (UK)	04/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papar	04/01/2019	6
LHDN/AN(S).600-6/6/64/2019-4/1(N)	Spontaneous		Albania	03/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papar	03/01/2019	7
LHDN/AN(S).600-6/6/10/2019-5/1(N)	Spontaneous		Japan	02/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papar	03/01/2019	8

- Pemahaman Kes (Induk)' page will be displayed.

## 2.2.2.1.2 Insert data into 'Pemahaman Kes (Induk)' Page.

### 2.2.2.1.2.1 Tindakan Pegawai Kes.

- Insert relevant data.

(Notes: List of 'Jenis Maklumat Diminta' can be configured in maintenance module)

BCAL1307, ANGELA LOW SWEE LIAN

Kategori : Incoming

Pegawai Kes : ANGELA LOW SWEE LIAN

Tarikh Terima Kes : 05/11/2018

No Rujukan Negara Pejanji : CCE

Tahun Taksiran Negara Pejanji : 2001 Hingga 2018

Tujuan Percukaian : Penjelasan dan pendakwaan percukaian

Tindakan Pegawai Kes

Latar Belakang Kes : [Lampiran](#) Tiada fail.

Jenis Maklumat Diminta : Sila Pilih  
Ownership Information  
Accounting Information  
Banking Information  
untuk pilihan banyak.

\*Tekan Butang Ctrl

Catatan :   
Jumlah huruf yang dibenarkan :255

### 2.2.2.1.2.2.Maklumat Pegawai Pihak Berwajib Berwibawa (Competent Authority) Negara Pejanji.

1. Select competent authority name at data item 'Nama'  
(System will automatically fill in other data based on the selected competent authority).

(Notes: Competent authority details can be configured in maintenance module.)

The screenshot displays the LHDN (Laporan Hasil Dan Nisbah) system interface. The main content area shows the 'Pemahaman Kes (Induk)' form, which is a detailed record of a case. The form includes fields for ID Kes, Jenis, Tarikh Surat Permohonan, Negara Pejanji, Nama Entiti Negara Pejanji, Maklumbalas Segera, and Tarikh Luput. A sidebar on the left provides navigation options, including a calendar for January 2019 and a list of menu items. A bottom section, highlighted with a red box, is titled 'Maklumat Pegawai Pihak Berwajib Berwibawa (Competent Authority) Negara Pejanji' and contains fields for Negara, Alamat, Nama, Jawatan, Bahagian & Jabatan, Perjanjian EOI, and DTC/TIEA /Multilateral. A green circle with the number '1' is next to the 'Nama' field in this section, indicating the step in the process.

### 2.2.2.1.2.3 Maklumat Entiti Negara Pejanji.

1. Insert relevant data.
2. Click on 'Tambah Maklumat' button.

**LHDN**  
MALAYSIA  
BCAL1307, ANGELA LOW SWEE LIAN  
Khamis, Januari 10, 2019 12:01:16 pm

**Penahaman Kes (Induk)**

ID Kes : LHDN\AN(S).600-6/4/65(2019-18)(DN)  
Jenis Pertukaran : Request  
Tarikh Surat Permohonan Oleh Negara Pejanji : 01/11/2018  
Negara Pejanji : Argentina  
Nama Entiti Negara Pejanji : ROSE  
Haklumbalas Segera Merujuk Kepada : Suspek penipuan  
Tarikh Luput : 03/02/2019

Kategori : Incoming  
Pegawai Kes : ANGELA LOW SWEE LIAN  
Tarikh Terima Kes : 05/11/2018  
No Rujukan Negara Pejanji : CCE  
Tahun Taksiran Negara Pejanji : 2001 Hingga 2018  
Tujuan Percukaian : Penyiasatan dan pendakwaan percukaian

**Tindakan Pegawai Kes**

Latar Belakang Kes : **Lampiran** Tiada fail.  
Jenis Maklumat Diminta : Sila Pilih  
Ownership Information  
Accounting Information  
Banking Information  
\*Tekan Butang Ctrl untuk pilihan banyak.

Catatan :  
Jumlah huruf yang dibenarkan :255

**Maklumat Pegawai Pihak Berwajib Berwibawa (Competent Authority) Negara Pejanji**

Negara : Argentina  
Alamat :  
:  
:  
:  
Nama : Sila Pilih  
Jawatan :  
Bahagian & Jabatan :  
Perjanjian EOI /TIEA /Multilateral : Article 7  
E-mel :  
No.Telefon :  
Faks :

**Maklumat Entiti Negara Pejanji**

Nama Entiti Negara Pejanji :  
Jumlah huruf yang dibenarkan :255

**Tambah Maklumat**

3. Inserted data will be saved and system redirect user to 'Pemahaman Kes (Sub)' page.

**LHDN MALAYSIA**  
BCAL1307, ANGELA LOW SWEE LIAN  
Khamis, Januari 10, 2019 12:08:26 pm

Rekod berjaya disimpan.

### Pemahaman Kes (Sub)

ID Kes	: LHDN.AN(S).600-6/4/65(2019-18)(D)	Kategori	: Incoming
Jenis Pertukaran	: Request	Pegawai Kes	: ANGELA LOW SWEE LIAN
Tarikh Surat Permohonan Oleh Negara Pejanji	: 01/11/2018	Tarikh Terima Kes	: 05/11/2018
Negara Pejanji	: Argentina	No Rujukan Negara Pejanji	: CCE
Nama Entiti Negara Pejanji	: ROSE	Tahun Taksiran Negara Pejanji	: 2001 Hingga 2018
Maklumbalas Segera Merujuk Kepada	: Suspek penipuan	Tujuan Percukaian	: Penyasatan dan pendakwaan percukaian
Tarikh Luput	: 03/02/2019	Latar Belakang Kes	: <a href="#">Lihat PDF</a> <a href="#">Hapus</a>
Catatan	: Ownership Information		: <a href="#">Lampiran</a> <a href="#">Kemas Kini</a>

### Maklumat Pegawai Pihak Berwajib Berwibawa (Competent Authority) Negara Pejanji

Nama	: Anis	E-mel	: anis@hdn.com.my
Jawatan	: Pegawai	No. Telefon	: 0139879879
Bahagian & Jabatan	: IT	Faks	: 035633321
Alamat	: Jalan Pahlawan/t Taman Iham Petaling Jaya	Perjanjian EOI DTC/TIEA /Multilateral	: Article 7

### Pendaftaran Entiti Malaysia (Sub)

Kategori	: --Sila Pilih--	Alamat	: <input type="text"/>
Jenis Pengenalan	: --Sila Pilih--		: <input type="text"/>
No. Identiti Entiti	: <input type="text"/>		: <input type="text"/>
Nama	: <input type="text"/>	Bandar	: <input type="text"/>
Cawangan	: <input type="text"/>	Poskod	: <input type="text"/>
		Negeri	: --Sila Pilih--

[Daftar](#) [Semak Status Kes](#) [Semakan ETP](#)

### Senarai Entiti Malaysia

Tiada rekod dijumpai

[Hantar](#)

[Kembali](#)

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## 2.2.2.2 Sub-file registration, removal of registered sub-file and generate letter for sub-file

### 2.2.2.2.1 Insert data into 'Pemahaman Kes (Sub)' page for sub-file registration. (Request with tax reference number).

1. For entity with identification details.
  - I. Insert these data into 'Pemahaman Kes (Sub)' page under section 'Pendaftaran Entiti Malaysia (Sub)':

- Kategori
- Jenis Pengenalan
- No. Identiti Entiti

II. System will automatically fill in other data once 'No. Pengenalan' is inserted.

2. Click for entity without identification details:

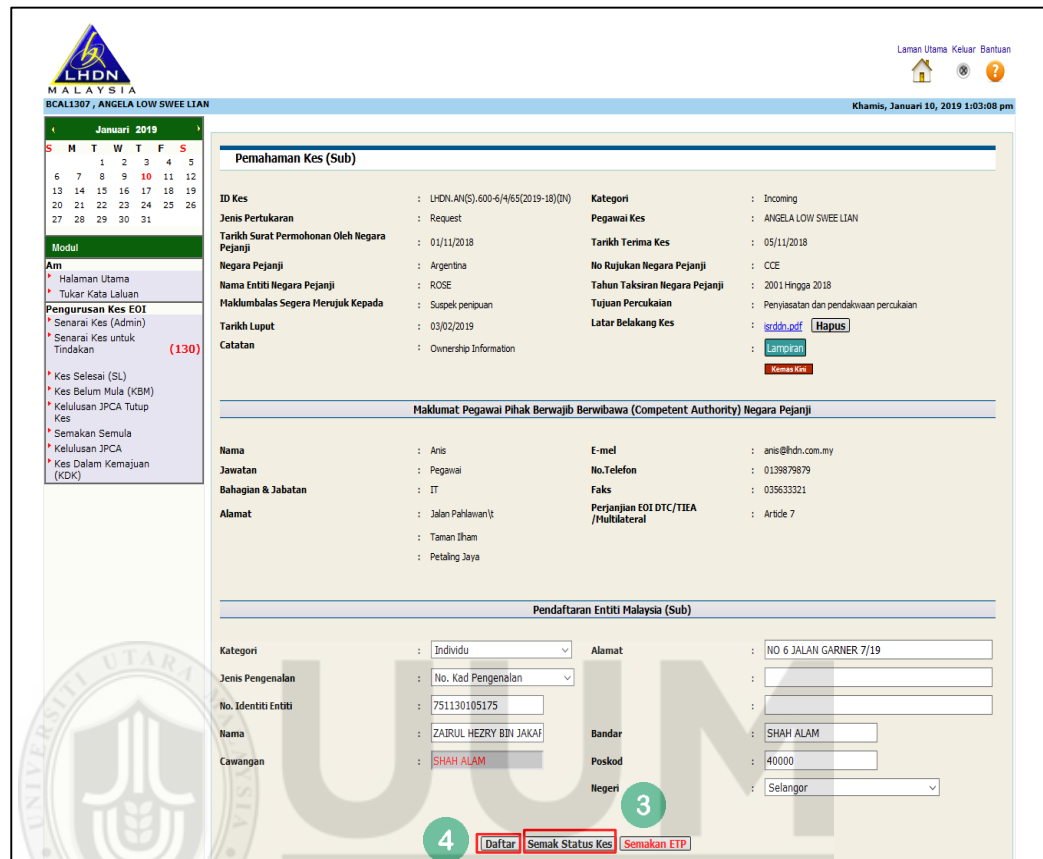
I. Click on 'Semakan ETP' button to check for entity information in ETP System

II. Insert taxpayer's name and address in ETP System.

III. Manually copy identification details from ETP into CMS-EOI System.

3. Click on 'Semak Status Kes' button to check if the entity already exists as audit or investigation case.

- Click on 'Daftar' button. System creates case reference number (*No. Rujukan*) for sub-file.



**LHDN MALAYSIA**  
BCAL1307, ANGELA LOW SWEE LIAN  
Khamis, Januari 10, 2019 1:03:08 pm

**Modul**  
Am  
\* Halaman Utama  
\* Tukar Kata Laluan  
**Pengurusan Kes EOI**  
\* Senarai Kes (Admin)  
\* Senarai Kes untuk Tindakan (130)  
\* Kes Selesai (SL)  
\* Kes Belum Mula (KBM)  
\* Kelulusan JPCA Tutup Kes  
\* Semakan Semula  
\* Kelulusan JPCA  
\* Kes Dalam Kemajuan (KDK)

**Pemahaman Kes (Sub)**

ID Kes	: LHDN.AN(S).600-6/4/55(2019-18)(Dh)	Kategori	: Incoming
Jenis Pertukaran	: Request	Pegawai Kes	: ANGELA LOW SWEE LIAN
Tarikh Surat Permohonan Oleh Negara Pejanji	: 01/11/2018	Tarikh Terima Kes	: 05/11/2018
Negara Pejanji	: Argentina	No Rujukan Negara Pejanji	: CCE
Nama Entiti Negara Pejanji	: ROSE	Tahun Taksiran Negara Pejanji	: 2001 Hingga 2018
Maklumbalas Segera Merujuk Kepada	: Suspek penipuan	Tujuan Percukaian	: Penyiataan dan pendakwaan percukaian
Tarikh Luput	: 03/02/2019	Latar Belakang Kes	: <a href="#">urduh.pdf</a> <a href="#">Hapus</a>
Catatan	: Ownership Information		: <a href="#">Lampiran</a> <a href="#">Kemas Kini</a>

**Maklumat Pegawai Pihak Berwajib Berwibawa (Competent Authority) Negara Pejanji**

Nama	: Anis	E-mel	: anis@lhdn.com.my
Jawatan	: Pegawai	No. Telefon	: 0139879879
Bahagian & Jabatan	: IT	Faks	: 039633321
Alamat	: Jalan Pahlawan 1/2 Tanan Uham Petaling Jaya	Perjanjian EOI DTC/TIEA /Multilateral	: Article 7

**Pendaftaran Entiti Malaysia (Sub)**

Kategori	: Individu	Alamat	: NO 6 JALAN GARNER 7/19
Jenis Pengenalan	: No. Kad Pengenalan		
No. Identiti Entiti	: 751130105175		
Nama	: ZAIRUL HEZRY BIN JAKAF	Bandar	: SHAH ALAM
Cawangan	: SHAH ALAM	Poskod	: 40000
		Negeri	: Selangor

**4** [Daftar](#) [Semak Status Kes](#) [Semakan ETP](#) **3**

5. Click on 'Kembali' button to insert new sub-file.

**LHDN MALAYSIA**  
BCAL1307, ANGELA LOW SWEE LIAN  
Khamis, Januari 10, 2019 1:03:21 pm

Rekod berjaya disimpan.

### Maklumat Kes

ID Kes	: LHDN.AN(S).600-6/4/65(2019-18)IN	Kategori	: Incoming
Jenis Pertukaran	: Request	Pegawai Kes	: ANGELA LOW SWEE LIAN
Tarikh Surat Permohonan Oleh Negara Pejanji	: 01/11/2018	Tarikh Terima Kes	: 05/11/2018
Negara Pejanji	: Argentina	No Rujukan Negara Pejanji	: CCE
Nama Entiti Negara Pejanji	: ROSE	Tahun Taksiran Negara Pejanji	: 2001 Hingga 2018
Maklumbalas Segera Merujuk Kepada	: Suspek penipuan	Tujuan Percukaian	: Penyasatan dan pendakwaan percukaian
Tarikh Luput	: 03/02/2019	Latar Belakang Kes	: <a href="#">lgddh.pdf</a>
Catatan	: Ownership Information		

### Maklumat Pegawai Pihak Berwajib Berwibawa (Competent Authority) Negara Pejanji

Nama	: Anis	E-mel	: anis@lhdn.com.my
Jawatan	: Pegawai	No.Telefon	: 0139879879
Bahagian & Jabatan	: IT	Faks	: 035633321
Alamat	: Jalan Pahlawan 1/1 Taman Itham Petaling Jaya	Perjanjian EOI DTC/TIEA/Multilateral	: Article 7

### Pendaftaran Entiti Malaysia (Sub)

Kategori	: Individu	Alamat	: NO 6 JALAN GARNER 7/19
Jenis Pengenalan	: No. Kad Pengenalan		
Status Audit	: <b>Tiada Rekod</b>		
No. Identiti Entiti	: 751130105175		
Nama	: ZABRUL HEZRY BIN JAKARIA	Bandar	: SHAH ALAM
Cawangan	: SHAH ALAM	Poskod	: 40000
		Negeri	: SELANGOR

**5** [Kembali](#) [Tanya Surat](#)

### Senarai Entiti Malaysia

Satu rekod dijumpai.

Bil	Nama	No Rujukan	Status Audit	Cadangan Audit	Status Kes	Surat	Tarikh Terakhir Dikemaskini
1	ZABRUL HEZRY BIN JAKARIA	LHDN.AN(S).600-6/4/65(2019-18)IN-1	Tiada Rekod	Tiada Rekod	Belum Lulus	<a href="#">Tanya Surat</a>	10/01/2019 <a href="#">Hapus</a>

[Hantar](#)

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**\* Example of Case Reference Number format (Sub-file) = LHDN.AN(S).600-6/4/65(2019-1)IN-1**

LHDN.AN(S).	600-6/	4	67	2019-1	IN	1
LHDN.AN(S).	600-6/	Type of exchange	Country	Year-Running Number (Master File)	Module category	Running Number (Sub-file)

### 2.2.2.2.2 Insert data into 'Pemahaman Kes (Sub)' page for sub-file registration. (Request without tax reference number)

1. Insert relevant data into 'Pemahaman Kes (Sub)' page under section 'Pendaftaran Entiti Malaysia (Sub)'.
2. Click on 'Daftar' button.

**LHDN**  
MALAYSIA  
BCAL1307, ANGELA LOW SWEE LIAN  
Khamis, Januari 10, 2019 1:03:08 pm

**Pemahaman Kes (Sub)**

ID Kes	: LHDN.AN(S).600-6/4/55(2019-18)/D/1	Kategori	: Incoming
Jenis Pertukaran	: Request	Pegawai Kes	: ANGELA LOW SWEE LIAN
Tarikh Surat Permohonan Oleh Negara Pejanji	: 01/11/2018	Tarikh Terima Kes	: 05/11/2018
Negara Pejanji	: Argentina	No Rujukan Negara Pejanji	: CCE
Nama Entiti Negara Pejanji	: ROSE	Tahun Taksiran Negara Pejanji	: 2001 Hingga 2018
Maklumbalas Segera Merujuk Kepada	: Suspek penipuan	Tujuan Percukaian	: Penyiagaan dan pendakwaan percukaian
Tarikh Luput	: 03/02/2019	Latar Belakang Kes	: <a href="#">LHDN.pdf</a> <a href="#">Hapus</a>
Catatan	: Ownership Information		

[Lampiran](#) [Kemas Kini](#)

**Maklumat Pegawai Pihak Berwajib Berwibawa (Competent Authority) Negara Pejanji**

Nama	: Anis	E-mel	: anis@lhdn.com.my
Jawatan	: Pegawai	No. Telefon	: 0139879879
Bahagian & Jabatan	: IT	Faks	: 03563321
Alamat	: Jalan Pahlawan/t Taman Ilham Petaling Jaya	Perjanjian FOI DTC/TIEA /Multilateral	: Article 7

**Pendaftaran Entiti Malaysia (Sub)**


Kategori	: Individu	Alamat	: NO 6 JALAN GARNER 7/19
Jenis Pengenalan	: No. Kad Pengenalan		
No. Identiti Entiti	: 751130105175		
Nama	: ZAIRUL HEZRY BIN JAKAF	Bandar	: SHAH ALAM
Cawangan	: <b>SHAH ALAM</b>	Poskod	: 40000
		Negeri	: Selangor

**2** [Daftar](#) [Semak Status Kes](#) [Semakan ETP](#)

3. Click 'OK' button on the pop-up message box.
4. Click on 'Kembali' button to insert new sub-file.



5. Registered case will be displayed in 'Senarai Entiti Malaysia' section



**LHDN**  
MALAYSIA

BCAL1307, ANGELA LOW SWEE LIAN

Laman Utama Keluar Bantuan

Khamis, Januari 10, 2019 1:03:21 pm

**Januari 2019**

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

**Modul**

**Am**

- Halaman Utama
- Tukar Kata Laluan

**Pengurusan Kes EOI**

- Senarai Kes (Admin)
- Senarai Kes untuk Tindakan
- Kes Selesai (SL)
- Kes Belum Mula (KBM)
- Kelulusan JPCA Tutup Kes
- Semakan Semula
- Kelulusan JPCA
- Kes Dalam Kemajuan (KDK)

Rekod berjaya disimpan.

---

**Maklumat Kes**

ID Kes	: LHDN/AN(S).600-6/4/65(2019-18)(IN)	Kategori	: Incoming
Jenis Pertukaran	: Request	Pegawai Kes	: ANGELA LOW SWEE LIAN
Tarikh Surat Permohonan Oleh Negara Pejanji	: 01/11/2018	Tarikh Terima Kes	: 05/11/2018
Negara Pejanji	: Argentina	No Rujukan Negara Pejanji	: CCE
Nama Entiti Negara Pejanji	: ROSE	Tahun Taksiran Negara Pejanji	: 2001 Hingga 2018
Maklumbalas Segera Merujuk Kepada	: Suspek penipuan	Tujuan Percukalan	: Penyiasatan dan pendakwaan percukalan
Tarikh Luput	: 03/02/2019	Latar Belakang Kes	: <a href="#">lgodn.pdf</a>
Catatan	: Ownership Information		

---

**Maklumat Pegawai Pihak Berwajib Berwibawa (Competent Authority) Negara Pejanji**

Nama	: Anis	E-mel	: <a href="mailto:anis@lhdn.com.my">anis@lhdn.com.my</a>
Jawatan	: Pegawai	No.Telefon	: 0139879879
Bahagian & Jabatan	: IT	Faks	: 035633321
Alamat	: Jalan Pahlawan 1/1	Perjanjian EOI DTC/TIEA/Multilateral	: Article 7
	: Taman Izzah		
	: Petaling Jaya		

---

**Pendaftaran Entiti Malaysia (Sub)**

Kategori	: Individu	Alamat	: NO 6 JALAN GARVER 7/19
Jenis Pengenalan	: No. Kad Pengenalan		
Status Audit	: Tiada Rekod		
No. Identiti Entiti	: 751130105175		
Nama	: ZAIRUL HEZRY BIN JAKARIA	Bandar	: SHAH ALAM
Cawangan	: SHAH ALAM	Poskod	: 40000
		Negeri	: SELANGOR

4
5

**Senarai Entiti Malaysia**

Satu rekod dijumpai.

Bil	Nama	No Rujukan	Status Audit	Cadangan Audit	Status Kes	Surat	Tarikh Terakhir Dikemaskini	
1	ZAIRUL HEZRY BIN JAKARIA	LHDN/AN(S).600-6/4/65(2019-18)(IN)-1	Tiada Rekod	Tiada Rekod	Belum Lulus	<a href="#">Jaga Surat</a>	10/01/2019	<a href="#">Hapus</a>

[Hantar](#)

### 2.2.2.2.3 Remove registered sub-file.

1. Click on 'Hapus' button at selected sub-file to remove it from the 'Senarai Entiti Malaysia' list.

**LHDN**  
MALAYSIA  
BCAL1307, ANGELA LOW SWEE LIAN  
Khamis, Januari 10, 2019 1:12:45 pm

**Pemahaman Kes (Sub)**

ID Kes : LHDN.AN(S).600-6/4/65(2019-18)(IV)  
Jenis Pertukaran : Request  
Tarikh Surat Permohonan Oleh Negara Pejanji : 01/11/2018  
Negara Pejanji : Argentina  
Nama Entiti Negara Pejanji : ROSE  
Maklumbalas Segera Merujuk Kepada : Suspek peripuan  
Tarikh Luput : 03/02/2019  
Catatan : Ownership Information

Kategori : Incoming  
Pegawai Kes : ANGELA LOW SWEE LIAN  
Tarikh Terima Kes : 05/11/2018  
No Rujukan Negara Pejanji : CCE  
Tahun Taksiran Negara Pejanji : 2001 Hingga 2018  
Tujuan Percukaian : Penyiagaan dan pendakwaan percukaian  
Latar Belakang Kes : [LHDN.pdf](#) [Hapus](#)  
[Lampiran](#)  
[Kemas Kini](#)

**Maklumat Pegawai Pihak Berwajib Berwibawa (Competent Authority) Negara Pejanji**

Nama : Anis  
Jawatan : Pegawai  
Bahagian & Jabatan : IT  
Alamat : Jalan Pahlawan/1  
Taman Itham  
Petaling Jaya

E-mel : anis@lhdn.com.my  
No.Telefon : 0139879879  
Faks : 035633321  
Perjanjian EOI DTC/TIEA /Multilateral : Article 7

**Pendaftaran Entiti Malaysia (Sub)**

Kategori : --Sila Pilih--  
Jenis Pengenalan : --Sila Pilih--  
No. Identiti Entiti :  
Nama :  
Cawangan :  
Alamat :  
Bandar :  
Poskod :  
Negeri : --Sila Pilih--

[Daftar](#) [Semak Status Kes](#) [Semakan ETP](#)

**Senarai Entiti Malaysia**

2 rekod dijumpai, papir semua rekod.

Bil	Nama	No Rujukan	Status Audit	Cadangan Audit	Status Kes	Surat	Tarikh Terakhir Dikemaskini	
1	ZAIRUL HIZRY BIN JAKARIA	LHDN.AN(S).600-6/4/65(2019-18)(IV)-1	Tiada Rekod	Tiada Rekod	Belum Lulus	<a href="#">Jana Surat</a>	10/01/2019	<a href="#">Hapus</a>
2	MAISRAH	LHDN.AN(S).600-6/4/65(2019-18)(IV)-2	Tiada Rekod	Tiada Rekod	Belum Lulus	<a href="#">Jana Surat</a>	10/01/2019	<a href="#">Hapus</a>

[Hantar](#)

[Kembali](#)

Semua Hak Cipta Terpelihara. Hak Cipta © LHDN 2007/PINDAAN JAN 2014(CHS1)

2. Pop-up message for confirmation will be displayed. Click 'OK' button to proceed or 'Cancel' to undo the action on the pop-up message box.

Pendaftaran Entiti Malaysia (Sub)

Kategori : --Sila Pilih-- Alamat :  
Jenis Pengenalan : --Sila Pilih-- :  
No. Identiti Entiti :  
Nama :  
Cawangan : --Sila Pilih--

Adakah anda pasti untuk menghapuskan sub kes yang dipilih?

OK Cancel

Daftar Semak Status Kes Semakan ETP

Senarai Entiti Malaysia

2 rekod dijumpai, papir semua rekod.

Bil	Nama	No Rujukan	Status Audit	Cadangan Audit	Status Kes	Surat	Tarikh Terakhir Dikemaskini	
1	ZAIRUL HIZZY BIN JAKARIA	LHDN.AN(S).600-6/4/65(2019-18)(II)-1	Tiada Rekod	Tiada Rekod	Belum Lulus	Tanya Surat	10/01/2019	Hapus
2	MAISRAH	LHDN.AN(S).600-6/4/65(2019-18)(II)-2	Tiada Rekod	Tiada Rekod	Belum Lulus	Tanya Surat	10/01/2019	Hapus

Hantar

--Kembali

Semasa Hak Cipta Terpelikara. Hak Cipta © LHDNM 2007/PINDAAN JAN 2014(CHS1)



3. Selected sub-file will be removed from the list.

**LHDN**  
MALAYSIA

BCAL1307, ANGELA LOW SWEE LIAN

Khamis, Januari 10, 2019 1:27:27 pm

Januari 2019

S M T W T F S

1 2 3 4 5

6 7 8 9 10 11 12

13 14 15 16 17 18 19

20 21 22 23 24 25 26

27 28 29 30 31

**Modul**

**Am**

- Halaman Utama
- Tukar Kata Laluan

**Pengurusan Kes EOI**

- Senarai Kes (Admin)
- Senarai Kes untuk Tindakan
- Kes Selesai (SL)
- Kes Belum Mula (KBM)
- Kelulusan JPCA Tutup Kes
- Semakan Semula
- Kelulusan JPCA
- Kes Dalam Kemajuan (KDK)

**Pemahaman Kes (Sub)**

ID Kes : LHDN.AN(S).600-6/4/65(2019-18)(IN) Kategori : Incoming

Jenis Pertukaran : Request Pegawai Kes : ANGELA LOW SWEE LIAN

Tarikh Surat Permohonan Oleh Negara Pejanji : 01/11/2018 Tarikh Terima Kes : 05/11/2018

Negara Pejanji : Argentina No Rujukan Negara Pejanji : CCE

Nama Entiti Negara Pejanji : ROSE Tahun Taksiran Negara Pejanji : 2001 Hingga 2018

Maklumbalas Segera Menunjuk Kepada : Suspek penipuan Tujuan Percubaan : Penyiasatan dan pendakwaan percubaan

Tarikh Luput : 03/02/2019 Latar Belakang Kes : [Lihat PDF](#) [Hapus](#)

Catatan : Ownership Information [Lampirkan](#) [Kemas Kes](#)

**Maklumat Pegawai Pihak Berwajib Berwibawa (Competent Authority) Negara Pejanji**

Nama : Anis E-mel : anis@lhdn.com.my

Jawatan : Pegawai No.Telefon : 0139679879

Bahagian & Jabatan : IT Faks : 035633321

Alamat : Jalan Pahlawan/t Perjanjian EOI DTC/TIEA /Multilateral : Article 7

: Taman Itham

: Petaling Jaya

**Pendaftaran Entiti Malaysia (Sub)**

Kategori : --Sila Pilih-- Alamat :

Jenis Pengenalan : --Sila Pilih-- :

No. Identiti Entiti :

Nama :  Bandar :

Cawangan :  Poskod :

Negeri : --Sila Pilih--

[Daftar](#) [Semak Status Kes](#) [Semakan ETP](#)

**Senarai Entiti Malaysia**

Satu rekod dijumpai.

Bil	Nama	No Rujukan	Status Audit	Cadangan Audit	Status Kes	Surat	Tarikh Terakhir Dikemaskini
1	ZAIRUL HEZRY BIN JAKARIA	LHDN.AN(S).600-6/4/65(2019-18)(IN)-1	Tiada Rekod	Tiada Rekod	Belum Lulus	<a href="#">Jana Surat</a>	10/01/2019 <a href="#">Hapus</a>

[Hantar](#)

[Kembali](#)

Semua Hak Cipta Terpelihara. Hak Cipta © LHDN 2007/PINDAAN JAN 2014(CHS1)

#### 2.2.2.2.4 Generate letter (Letter to LFSA, Letter to Bank, Letter to SSM, Letter to Immigration).

1. Click on 'Jana Surat' button.

**Senarai Entiti Malaysia**

Satu rekod dijumpai.

Bil	Nama	No Rujukan	Status Audit	Cadangan Audit	Status Kes	Surat	Tarikh Terakhir Dikemaskini
1	ZAIRUL HEZRY BIN JAKARIA	LHDN.AN(S).600-6/4/65(2019-18)(IN)-1	Tiada Rekod	Tiada Rekod	Belum Lulus	<a href="#">Jana Surat</a>	10/01/2019 <a href="#">Hapus</a>

[Hantar](#)

[Kembali](#)

Semua Hak Cipta Terpelihara. Hak Cipta © LHDN 2007/PINDAAN JAN 2014(CHS1)

- Click on 'Jana Surat' button at respective letter name.

The screenshot shows a web interface titled 'Surat'. It contains a table with the following columns: 'Bil.', 'Nama Surat', 'Tarikh/Hasa', and 'Dicetak Oleh'. The table lists four types of letters: 'Surat Bank', 'Surat LFSA', 'Surat Imigresen', and 'Surat Jabatan Pendaftaran Negara'. To the right of each row is a red button labeled 'Jana Surat'. A red box highlights these buttons, and a green circle with the number '2' is placed next to the 'Jana Surat' button for 'Surat LFSA'.

- Insert relevant data.
- Click on 'Jana Surat' button.
- System will generate respective letter

The screenshot shows a web interface titled 'Appendix B - Letter of Request of Information to LFSA'. It contains a form with the following fields: 'Tarikh' (Date), 'No. Artikel' (Article Number), and 'Competent Authority'. The 'No. Artikel' field is set to 'Article 7(DTC)'. The 'Competent Authority' field is set to 'Pilih Pegawai CA'. A red box highlights the 'Jana Surat' button, and a green circle with the number '4' is placed next to it.

Alternative step (If user wants to cancel generate letter):

- Click on 'Tutup' button to cancel generate letter.


The screenshot shows the same web interface as the previous one, but with the 'Tutup' button highlighted by a red box and a green circle with the number '1'.

## 2.2.2.2.5 View history of generated letter.

- Click on 'Jana Surat' button.

The screenshot shows a web interface titled 'Senarai Entiti Malaysia'. It contains a table with the following columns: 'Bil.', 'Nama', 'No Rujukan', 'Status Audit', 'Cadangan Audit', 'Status Kes', 'Surat', 'Tarikh Terakhir Dikemaskini', and 'Hapus'. The table lists one record for 'ZAIRUL HEZRY BIN JAKARIA'. A red box highlights the 'Jana Surat' button, and a green circle with the number '1' is placed next to it.


- | Surat |  |             |                             |
|-------|--|-------------|-----------------------------|
| Bil   | Nama Surat   | Tarikh/Masa | Decetak Oleh                |
| 1     | Surat Bank   |             | <a href="#">Surat Surat</a> |
| 2     | Surat LFSA   |             | <a href="#">Surat Surat</a> |
|       | <a href="#">Letter of Request of Information to LFSA.pdf</a> | 2019-01-10  | ANGELA LOW SWEE LIAN        |
| 3     | Surat Imigresen  |             | <a href="#">Surat Surat</a> |
| 4     | Surat Jabatan Pendaftaran Negara                             |             | <a href="#">Surat Surat</a> |



**LHDN**  
MALAYSIA

BCAL1307, ANGELA LOW SWEE LIAN

Laman Utama Keluar Bantuan



Khamis, Januari 10, 2019 11:21:23 pm

Januari 2019

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

**KES: INCOMING**

96 rekod dijumpai, papir rekod dari 1 hingga 10.

Sila Pilih

[Pertama/Sebelum] 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 [Selepas/ Terakhir]

B/I	ID Kes	Jenis Pertukaran	Nama Entiti Negara Pejanji	Negara Pejanji	Tarikh Terima Kes	Status	Pegawai	Akuan Terima	Surat	Tarikh Terakhir Dikemaskini	Tempoh
1	LHDN/AN/600-6/6 (65/2019-17)(N)	Request	WAYNE	Argentina	09/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	<a href="#">Jana Surat</a>	<a href="#">Papir</a>	10/01/2019	1
2	LHDN/AN/600-6/6 (65/2019-18)(N)	Request	ROSE	Argentina	05/11/2018	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	<a href="#">Jana Surat</a>	<a href="#">Papir</a>	10/01/2019	66
3	LHDN/AN/600-6/6 (64/2019-14)(N)	Spontaneous	Zamzam	Albania	02/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	<a href="#">Jana Surat</a>	<a href="#">Papir</a>	07/01/2019	8
4	LHDN/AN/600-6/6 (64/2019-15)(N)	Spontaneous	Conan Edogawa	Albania	07/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	<a href="#">Jana Surat</a>	<a href="#">Papir</a>	07/01/2019	3
5	LHDN/AN/600-6/6 (64/2019-9)(N)	Spontaneous		Albania	04/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	<a href="#">Jana Surat</a>	<a href="#">Papir</a>	04/01/2019	6
6	LHDN/AN/600-6/6 (12/2019-9)(N)	Spontaneous	Gabriel Henry	Australia	01/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	<a href="#">Jana Surat</a>	<a href="#">Papir</a>	04/01/2019	9
7	LHDN/AN/600-6/6 (2/2019-12)(N)	Spontaneous		United Kingdom (UK)	04/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	<a href="#">Jana Surat</a>	<a href="#">Papir</a>	04/01/2019	6
8	LHDN/AN/600-6/6 (2/2019-13)(N)	Spontaneous	Bernardo	United Kingdom (UK)	04/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	<a href="#">Jana Surat</a>	<a href="#">Papir</a>	04/01/2019	6
9	LHDN/AN/600-6/6 (64/2019-4)(N)	Spontaneous		Albania	03/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	<a href="#">Jana Surat</a>	<a href="#">Papir</a>	03/01/2019	7
10	LHDN/AN/600-6/6 (16/2019-5)(N)	Spontaneous		Japan	02/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	<a href="#">Jana Surat</a>	<a href="#">Papir</a>	03/01/2019	8

Modul

Am

- \* Halaman Utama
- \* Tukar Kata Laluan

Pengurusan Kes EOI

\* Senarai Kes (Admin)

\* Senarai Kes untuk Tindakan (130)

- \* Kes Selesai (SL)
- \* Kes Belum Mula (KBM)
- \* Kelulusan JPCA Tutup Kes
- \* Semakan Semula
- \* Kelulusan JPCA
- \* Kes Dalam Kemajuan (KDK)

1. Click on 'Tutup' button to cancel generating the acknowledgement letter.

**Appendix A - Acknowledgement Letter**

Letter Date :

Article No. :

I acknowledge receipt of your request dated (insert date) for information in relation to the above case which we received on (insert date).

☐ 2. Enquiries are being carried out and I will issue a full response to you as soon as possible. In the event that the information you requested is not already on our files or record, I intend to contact the taxpayer directly to obtain the information. If you have any objection to this course of action, please contact us at esomalaysia@haad.gov.my.

I confirm that this information is governed by the provisions under Article xx of (Insert name of international tax treaty).

I acknowledge receipt of your request dated (insert date) for information in relation to the above case which we received on (insert date).

☐ 2. Enquiries will be carried out and I will issue a full response to you as soon as possible. However, before we can proceed with your request, I would like to seek for clarification on several matters. Please refer to Attachment 1 for details.

I confirm that this information is governed by the provisions under Article xx of (Insert name of international tax treaty).

I acknowledge receipt of your request dated (insert date) for information in relation to the above case which we received on (insert date).

☐ 2. We wish to inform you that we are unable to provide such information as requested due to several matters as explained in Attachment 1. As such, the matter has been deemed closed at our end.

The use and disclosure of this information is governed by the provisions of Article xx of (insert name of international tax treaty).

Competent Authority:

**1** **Tutup** **Jana Surat** **4**

Hakcipta Terpelikara © LHDN 2017.

## 2.2.2.4 Insert 'Jenis Maklumat Diminta' information for sub-file and send the case to respective person

### 2.2.2.4.1 View 'Tindakan Pegawai Kes' section.

1. Click on Menu 'Senarai Kes Untuk Tindakan' button.
2. Click on respective case id under column 'ID Kes'.

**Universiti Utara Malaysia**

**LHDN MALAYSIA**

BCAL1307, ANGELA LOW SWEE LIAN

Khamis, Januari 10, 2019 1:51:25 pm

**KES: INCOMING**

96 rekod dijumpai, papir rekod 10.

Sila Pilih [Pertama/Sebelum] 1, 2, 3, 4, 5, 6, 7, 8 [Seterusnya/ Terakhir]

Bil	ID Kes	Jenis Pertukaran	Nama Entiti Negara Peanji	Negara Peanji	Tarikh Terima Kes	Status	Pegawai	Akuan Terima	Surat	Tarikh Terakhir Dikemaskini	Tempoh
1	LHDN.AN(S).600-6/4 (66/2019-177)(R)	Request	WAYNE	Argentina	09/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	10/01/2019	1
2	LHDN.AN(S).600-6/4 (66/2019-193)(R)	Request	ROSE	Argentina	05/11/2018	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	10/01/2019	66
3	LHDN.AN(S).600-6/6 (64/2019-141)(R)	Spontaneous	Zamzam	Albania	02/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	07/01/2019	8
4	LHDN.AN(S).600-6/6 (64/2019-151)(R)	Spontaneous	Conan Edogawa	Albania	07/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	07/01/2019	3
5	LHDN.AN(S).600-6/6 (64/2019-91)(R)	Spontaneous		Albania	04/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	04/01/2019	6
6	LHDN.AN(S).600-6/6 (12/2019-91)(R)	Spontaneous	Gabriel Henry	Australia	01/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	04/01/2019	9
7	LHDN.AN(S).600-6/6 (2/2019-121)(R)	Spontaneous		United Kingdom (UK)	04/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	04/01/2019	6
8	LHDN.AN(S).600-6/6 (2/2019-121)(R)	Spontaneous	Bernardo	United Kingdom (UK)	04/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	04/01/2019	6
9	LHDN.AN(S).600-6/6 (64/2019-91)(R)	Spontaneous		Albania	03/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	03/01/2019	7
10	LHDN.AN(S).600-6/6 (10/2019-91)(R)	Spontaneous		Japan	02/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	03/01/2019	8

3. View list of sub-file in 'Senarai Entiti Malaysia' section.

- Click on respective sub-file under column 'Nama'.

**Senarai Entiti Malaysia**

Satu rekod dijumpai.

Bil	Nama	No Rujukan	Status Audit	Cadangan Audit	Status Kes	Surat	Tarikh Terakhir Dikemaskini	
1	ZAIRUL HEZRY BIN JAKARIA	LHDN.AN(S).600-6/4/65(2019-18)(IV)-1	Tiada Rekod	Tiada Rekod	Belum Lulus	<a href="#">Jenis Surat</a>	10/01/2019	<a href="#">Hapus</a>

[Hantar](#)

[←Kembali](#)

Semua Hak Cipta Terpelikara, Hak Cipta © LHDNH 2007/PINDAAN JAN 2014(CH51)

- 'Tindakan Pegawai Kes' section will appear at the top of 'Senarai Entiti Malaysia' section

**Senarai Entiti Malaysia**

Satu rekod dijumpai.

Bil	Nama	No Rujukan	Status Audit	Cadangan Audit	Status Kes	Surat	Tarikh Terakhir Dikemaskini	
1	ZAIRUL HEZRY BIN JAKARIA	LHDN.AN(S).600-6/4/65(2019-18)(IV)-1	Tiada Rekod	Tiada Rekod	Belum Lulus	<a href="#">Jenis Surat</a>	10/01/2019	<a href="#">Hapus</a>

[Hantar](#)

[←Kembali](#)

Semua Hak Cipta Terpelikara, Hak Cipta © LHDNH 2007/PINDAAN JAN 2014(CH51)



#### 2.2.2.4.2 Save the information.

1. Fill in information as required.
2. Click on 'Simpan' button.
3. System saves the information provided. The information will be saved in the system.

**Maklumat Kes**

ID Kes : LHDN.AN(S).600-6/4/6/5(2019-18)(IN)  
Jenis Pertukaran : Request  
Tarikh Surat Permohonan Oleh Negara Pejanji : 01/11/2018  
Negara Pejanji : Argentina  
Nama Entiti Negara Pejanji : ROSE  
Maklumbalas Segera Menujuk Kepada : Suspek penipuan  
Tarikh Luput : 03/02/2019  
Catatan : Ownership Information

Kategori : Incoming  
Pegawai Kes : ANGELA LOW SWEE LIAN  
Tarikh Terima Kes : 05/11/2018  
No Rujukan Negara Pejanji : CCE  
Tahun Taksiran Negara Pejanji : 2001 Hingga 2018  
Tujuan Percukaian : Penyiataan dan pendakwaan percukaian  
Latar Belakang Kes : [icddh.pdf](#)

**Maklumat Pegawai Pihak Berwajib Berwibawa (Competent Authority) Negara Pejanji**

Nama : Anis  
Jawatan : Pegawai  
Bahagian & Jabatan : IT  
Alamat : Jalan Pahlawan/1  
Taman Itham  
Petaling Jaya  
E-mel : anis@hdn.com.my  
No. Telefon : 0139878879  
Faks : 035633321  
Perjanjian EOI DTC/TIEA/Multilateral : Article 7

**Pendaftaran Entiti Malaysia (Sub)**

Kategori : Individu  
Jenis Pengenalan : No. Kad Pengenalan  
Status Audit : Tiada Rekod  
No. Identiti Entiti : 751130105175  
Nama : ZAIRUL HEZRY BIN JAKARIA  
Bandar : SHAH ALAM  
Cawangan : SHAH ALAM  
Poskod : 40000  
Negeri : SELANGOR

**Tindakan Pegawai Kes**

Tahun Taksiran Disemak : Mula  Hingga   
Jenis Maklumat Diminta : Ownership Information  
☐ Legal  Tiada fail.  
☐ Beneficial  Tiada fail.  
Cadangan : ☒ Audit Meja ☐ Audit Luar ☐ Tanpa Audit  
Catatan :   
Jumlah huruf yang dibenarkan : 255

**Simpan** **Tutup Kes**

**Senarai Entiti Malaysia**

Satu rekod dijumpai.


Bil	Nama	No Rujukan	Status Audit	Cadangan Audit	Status Kes	Surat	Tarikh Terakhir Dikemaskini	Hapus
1	ZAIRUL HEZRY BIN JAKARIA	LHDN.AN(S).600-6/4/6/5(2019-18)(IN)-1	Tiada Rekod	Tiada Rekod	Belum Lulus	<a href="#">Jana Surat</a>	10/01/2019	<a href="#">Hapus</a>

**Hantar**

Senarai Hak Cipta Terpelihara, Hak Cipta © LHDN 2007/PENDAAAN JAN 2014(CMS1)

Alternative step (If user considers the case can be closed without proceeding to the branch)

1. Click on 'Tutup Kes' button to close the respective sub-file.



BCAL1307, ANGELA LOW SWEE LIAN

Laman Utama Keluar Bantuan

Khamis, Januari 10, 2019 1:57:45 pm

Januari 2019

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Modul

- \* Halaman Utama
- \* Tukar Kata Laluan

Pengurusan Kes EOI

- \* Senarai Kes (Admin)
- \* Senarai Kes untuk Tindakan
- \* Kes Selesai (SL)
- \* Kes Belum Mula (KBM)
- \* Kelulusan JPCA Tutup Kes
- \* Semakan Semula
- \* Kelulusan JPCA
- \* Kes Dalam Kemajuan (KDK)

### Maklumat Kes

ID Kes	: LHDN\AN(S).600-6/4/65(2019-18)(IN)	Kategori	: Incoming
Jenis Pertukaran	: Request	Pegawai Kes	: ANGELA LOW SWEE LIAN
Tarikh Surat Permohonan Oleh Negara Pejanji	: 01/11/2018	Tarikh Terima Kes	: 05/11/2018
Negara Pejanji	: Argentina	No Rujukan Negara Pejanji	: CCE
Nama Entiti Negara Pejanji	: ROSE	Tahun Taksiran Negara Pejanji	: 2001 Hingga 2018
Maklumbalas Segera Merujuk Kepada	: Suspek penipuan	Tujuan Percukaian	: Penyasatan dan pendakwaan percukaian
Tarikh Luput	: 03/02/2019	Latar Belakang Kes	: <a href="#">jrdho.pdf</a>
Catatan	: Ownership Information		

### Maklumat Pegawai Pihak Berwajib Berwibawa (Competent Authority) Negara Pejanji

Nama	: Anis	E-mel	: anis@lhdn.com.my
Jawatan	: Pegawai	No. Telefon	: 0139879879
Bahagian & Jabatan	: IT	Faks	: 035633321
Alamat	: Jalan Pahlawan/t : Taman Itham : Petaling Jaya	Perjanjian EOI DTC/TIEA/Multilateral	: Article 7

### Pendaftaran Entiti Malaysia (Sub)

Kategori	: Individu	Alamat	: NO 6 JALAN GARNER 7/19
Jenis Pengenaln	: No. Kad Pengenaln		
Status Audit	: Tiada Rekod		
No. Identiti Entiti	: 751130105175		
Nama	: ZAIRUL HEZRY BIN JAKARIA	Bandar	: SHAH ALAM
Cawangan	: SHAH ALAM	Poskod	: 40000
		Negeri	: SELANGOR

### Tindakan Pegawai Kes

Tahun Taksiran Disemak	: Mula <input type="text"/> Hingga <input type="text"/>		
Jenis Maklumat Diminta	: Ownership Information		
	<input type="checkbox"/> Legal <a href="#">Lampiran</a> Tiada fail.		
	<input type="checkbox"/> Beneficial <a href="#">Lampiran</a> Tiada fail.		
Cadangan	: <input checked="" type="radio"/> Audit Meja <input type="radio"/> Audit Luar <input type="radio"/> Tanpa Audit		
Catatan	<div></div>		

Jumlah huruf yang dibenarkan :255

[Simpan](#) [Tutup Kes](#) 1

### Senarai Entiti Malaysia

Satu rekod dijumpai.

Bil	Nama	No Rujukan	Status Audit	Cadangan Audit	Status Kes	Surat	Tarikh Terakhir Dikemaskini	
1	ZAIRUL HEZRY BIN JAKARIA	LHDN\AN(S).600-6/4/65(2019-18)(IN)-1	Tiada Rekod	Tiada Rekod	Belum Lulus	<a href="#">Dawa Surat</a>	10/01/2019	<a href="#">Hapus</a>

[Hantar](#)

[Kembali](#)

2. Case closed and status changed to 'Selesai'. (Case closed at DIT EOI officer level)

Satu rekod dijumpai.

Bil	Nama	No Rujukan	Status Audit	Cadangan Audit	Status Kes	Surat	Tarikh Terakhir Dikemaskini
1	ZAIRUL HEZRY BIN JAKARIA	LHDN.AN(S).600-6/4/65(2019-18)(IN)-1	Tiada Rekod	Audit Meja	Selesai	Jana Surat	10/01/2019

Hantar

←Kembali

Semua Hak Cipta Terpelihara. Hak Cipta © LHDN 2007/PINDAAN JAN 2014(CH51)

#### 2.2.2.4.3 Send sub-file to Director DIT for approval or Auditor/Investigator.

1. View list of sub-files under 'Senarai Entiti Malaysia' section.
2. Click on 'Hantar' button to send the sub-file to DIT (Approver).

2 rekod dijumpai, papir semua rekod.

Bil	Nama	No Rujukan	Status Audit	Cadangan Audit	Status Kes	Surat	Tarikh Terakhir Dikemaskini
1	ZAIRUL HEZRY BIN JAKARIA	LHDN.AN(S).600-6/4/65(2019-18)(IN)-1	Tiada Rekod	Audit Meja	Selesai	Jana Surat	10/01/2019
2	MAISARAH	LHDN.AN(S).600-6/4/65(2019-18)(IN)-2	Tiada Rekod	Audit Meja	Belum Lulus	Jana Surat	10/01/2019

Hantar

←Kembali

Semua Hak Cipta Terpelihara. Hak Cipta © LHDN 2007/PINDAAN JAN 2014(CH51)

3. If the case is under investigation, EOI Tab will be enabled in CMS-Siasatan working paper.
4. If the case is in audit, EOI Tab will be enabled in CMS-Audit working paper.

#### 2.2.2.5 Receive rejected cases by Director (IA&EOI) Division, DIT

##### 2.2.2.5.1 View case rejected by Director IA&EOI Division, DIT

1. Login as DIT EOI officer.
2. Click on Menu 'Senarai Kes Untuk Tindakan' to view list of cases rejected by Director, IA&EOI Division, DIT in 'KES: INCOMING'.
3. Filter case status by 'Semakan Semula'.

- Click on specific case id under column 'ID Kes'.

**KES: INCOMING**

19 rekod dijumpai, papir rekod dari 1 hingga 10.

Bil	ID Kes	Jenis Bertukaran	Nama Entiti Negara Pelanj	Negara Pelanj	Tarikh Terima Kes	Status	Pegawai	Akuan Terima	Surat	Tarikh Terakhir Dikemaskini	Tempoh
1	LHDN/ANSI.600-6/4 (65/2018-18/UN)	Request	ROSE	Argentina	05/11/2018	Ditolak oleh Pengarah JPCA	ANGELA LOW SWEE LIAN	Papir		10/01/2019	66
2	LHDN/ANTI.600-6/4 (84/2018-544/UN)	Request	Catatan Testing	Albania	02/12/2018	Ditolak oleh Pengarah JPCA	ANGELA LOW SWEE LIAN	Papir		12/12/2018	39
3	LHDN/ANTI.600-6/4 (12/2018-87/UN)	Request	Allan Mc Namara	Australia	02/12/2018	Semakan Semula	ANGELA LOW SWEE LIAN	Papir		07/12/2018	39
4	LHDN/ANTI.600-6/4 (12/2018-668/UN)	Request	Tantiana	Australia	06/11/2018	Semakan Semula	ANGELA LOW SWEE LIAN	Papir		07/12/2018	65
5	LHDN/ANTI.600-6/4 (12/2018-93/UN)	Request	Erina Salmon	Australia	05/12/2018	Semakan Semula	ANGELA LOW SWEE LIAN	Papir		06/12/2018	36
6	LHDN/ANTI.600-6/4 (12/2018-572/UN)	Request	Airis	Australia	10/10/2018	Semakan Semula	ANGELA LOW SWEE LIAN	Papir		05/12/2018	92
7	LHDN/ANTI.600-6/4 (12/2018-569/UN)	Request	Terry Will	Australia	06/11/2018	Semakan Semula	ANGELA LOW SWEE LIAN	Papir		03/12/2018	65
8	LHDN/ANTI.600-6/4 (84/2018-547/UN)	Request	James	Albania	02/12/2018	Semakan Semula	ANGELA LOW SWEE LIAN	Papir		02/12/2018	39
9	LHDN/ANTI.600-6/4 (65/2018-51/UN)	Request	STEVESON HAJJI	Argentina	28/11/2018	Semakan Semula	ANGELA LOW SWEE LIAN	Papir		29/11/2018	43
10	LHDN/ANTI.600-6/4 (88/2018-212/UN)	Request	WITH SEFF	Armenia	20/11/2018	Semakan Semula	ANGELA LOW SWEE LIAN	Papir		29/11/2018	51

#### 2.2.2.5.2 View 'Tindakan Pegawai Kes' section.

- View list of sub-files under 'Senarai Entiti Malaysia' section.
- Click on respective sub-file under column 'Nama' with status 'Semakan Semula'.

**Senarai Entiti Malaysia**

2 rekod dijumpai, papir semua rekod.

Bil	Nama	No Rujukan	Status Audit	Cadangan Audit	Status Kes	Surat	Tarikh Terakhir Dikemaskini	
1	ZAHIRUL HIZRY BIN JAKARIA	LHDN/AN(S).600-6/4/65(2019-18) (IN)-1	Tiada Rekod	Audit Meja	Selesai	Jana Surat	10/01/2019	Hapus
2	MAISARAH	LHDN/AN(S).600-6/4/65(2019-18) (IN)-2	Tiada Rekod	Audit Meja	Semakan Semula	Jana Surat	10/01/2019	Hapus

[Hantar](#)

[←Kembali](#)

Semua Hak Cipta Terpelihara, Hak Cipta © LHDN 2007/PINDAAN JAN 2014(CHS1)

3. 'Tindakan Pegawai Kes' section will appear at the top of 'Senarai Entiti Malaysia' section.

Tindakan Pegawai Kes

Tahun Taksiran Disemak : Mula 2001 Hingga 2018

Jenis Maklumat Diminta : Ownership Information

☒ Legal [Lampiran](#) Tiada fail.

☐ Beneficial [Lampiran](#) Tiada fail.

Cadangan : ☒ Audit Meja ☐ Audit Luar ☐ Tanpa Audit

Catatan :

Jumlah huruf yang dibenarkan :255

Simpan Tutup Kes

Senarai Entiti Malaysia

2 rekod dijumpai, papir semua rekod.

Bil	Nama	No Rujukan	Status Audit	Cadangan Audit	Status Kes	Surat	Tarikh Terakhir Dikemaskini	
1	ZAIRUL HEZRY BIN JAKARIA	LHDN/AN(S).600-6/4/65(2019-18) (IN)-1	Tiada Rekod	Audit Meja	Selesai	Jenis Surat	10/01/2019	Hapus
2	MAISARAH	LHDN/AN(S).600-6/4/65(2019-18) (IN)-2	Tiada Rekod	Audit Meja	Semakan Semula	Jenis Surat	10/01/2019	Hapus

Hantar

Kembali

### 2.2.2.5.3 Update the information.

1. Update information as required.
2. Click on 'Simpan' button.

Tindakan Pegawai Kes

Tahun Taksiran Disemak : Mula 2001 Hingga 2018

Jenis Maklumat Diminta : Ownership Information

☒ Legal [Lampiran](#) Tiada fail.

☐ Beneficial [Lampiran](#) Tiada fail.

Cadangan : ☒ Audit Meja ☐ Audit Luar ☐ Tanpa Audit

Catatan :

Jumlah huruf yang dibenarkan :255

2 Simpan Tutup Kes

Senarai Entiti Malaysia

2 rekod dijumpai, papir semua rekod.

Bil	Nama	No Rujukan	Status Audit	Cadangan Audit	Status Kes	Surat	Tarikh Terakhir Dikemaskini	
1	ZAIRUL HEZRY BIN JAKARIA	LHDN/AN(S).600-6/4/65(2019-18) (IN)-1	Tiada Rekod	Audit Meja	Selesai	Jenis Surat	10/01/2019	Hapus
2	MAISARAH	LHDN/AN(S).600-6/4/65(2019-18) (IN)-2	Tiada Rekod	Audit Meja	Semakan Semula	Jenis Surat	10/01/2019	Hapus

Hantar

Kembali

**Alternative step** (If user considers the case can be closed without proceeding to the branch):

1. Click on 'Tutup Kes' button to close the respective sub-file.
2. Case closed and the status changed to 'Selesai'. (Case closed, at DIT EOI officer level)

**Tindakan Pegawai Kes**

Tahun Taksiran Disemak : Mula 2001 Hingga 2018

Jenis Maklumat Diminta : Ownership Information

☒ Legal [Isrddn.pdf](#) [Lampiran](#) Tiada fail. [HAPUS](#)

☐ Beneficial [Lampiran](#) Tiada fail.

Cadangan : ☒ Audit Meja ☐ Audit Luar ☐ Tanpa Audit

Catatan : LEGAL

Jumlah huruf yang dibenarkan :255

[Simpan](#) [Tutup Kes](#)

**Senarai Entiti Malaysia**

2 rekod dijumpai, papir semua rekod.

Bil	Nama	No Rujukan	Status Audit	Cadangan Audit	Status Kes	Surat	Tarikh Terakhir Dikemaskini	
1	ZAIRUL HEZRY BIN JAWARIA	LHDN/AN(S).600-6/4/65(2019-18) (IN)-1	Tiada Rekod	Audit Meja	Selesai	<a href="#">Jawa Surat</a>	10/01/2019	<a href="#">Hapus</a>
2	MAISARAH	LHDN/AN(S).600-6/4/65(2019-18) (IN)-2	Tiada Rekod	Audit Meja	Semakan Semula	<a href="#">Jawa Surat</a>	10/01/2019	<a href="#">Hapus</a>

[Hantar](#)

[Kembali](#)

Semua Hak Cipta Terpelihara. Hak Cipta © LHDN 2007/PINDAAN JAN 2014(CMS1)

#### 2.2.2.5.4 Send sub-file to Director, IA&EOI Division, DIT for approval.

1. View list of sub-files under 'Senarai Entiti Malaysia' section.
2. Click on 'Hantar' button to send the sub-file to DIT (Approver).

**Senarai Entiti Malaysia**

2 rekod dijumpai, papir semua rekod.

Bil	Nama	No Rujukan	Status Audit	Cadangan Audit	Status Kes	Surat	Tarikh Terakhir Dikemaskini	
1	ZAIRUL HEZRY BIN JAWARIA	LHDN/AN(S).600-6/4/65(2019-18) (IN)-1	Tiada Rekod	Audit Meja	Selesai	<a href="#">Jawa Surat</a>	10/01/2019	<a href="#">Hapus</a>
2	MAISARAH	LHDN/AN(S).600-6/4/65(2019-18) (IN)-2	Tiada Rekod	Audit Meja	Semakan Semula	<a href="#">Jawa Surat</a>	10/01/2019	<a href="#">Hapus</a>

[Hantar](#)

[Kembali](#)

Semua Hak Cipta Terpelihara. Hak Cipta © LHDN 2007/PINDAAN JAN 2014(CMS1)

3. System send the rejected case to Director, IA&EOI Division, DIT.

## 2.2.2.6 Receive rejected case from KPP TCD

### 2.2.2.6.1 View case rejected by KPP TCD.

1. Login as DIT EOI Officer.
2. Click on Menu 'Senarai Kes Untuk Tindakan' to view list of cases rejected by KPP TCD in 'KES: INCOMING'.

The screenshot shows the LHDN system interface. On the left, the 'Senarai Kes Untuk Tindakan' menu is highlighted. The main area displays a table of rejected cases under the heading 'KES: INCOMING'. The table has columns for Bil, ID Kes, Jenis Pertukaran, Nama Entiti Negara Pejanji, Negara Pejanji, Tarikh Terima Kes, Status, Pegawai, Surat, and Tarikh Terakhir Dikemaskini. There are 6 records listed.

Bil	ID Kes	Jenis Pertukaran	Nama Entiti Negara Pejanji	Negara Pejanji	Tarikh Terima Kes	Status	Pegawai	Surat	Tarikh Terakhir Dikemaskini
1	LHDN/ANSI/600-6/4 (5/2019-18/1/19)	Request	ROSE	Argentina	05/11/2018	Tindakan Kelulusan Untuk Proses	ANGELA LOW SWEE LIAN	Papir	10/01/2019
2	LHDN/ANTI/600-6/4 (12/2018-540/1/19)	Request	GRAND PACIFIC HOLDINGS PTY LTD	Australia	20/11/2018	Tindakan Kelulusan Untuk Proses	DIANA BT SALLEH	Papir	18/12/2018
3	LHDN/ANSI/600-6/4 (25/2019-7/1/19)	Request	Indian Ptd Ltd	India	14/01/2019	Tindakan Kelulusan Untuk Proses	ANGELA LOW SWEE LIAN	Papir	04/01/2019
4	LHDN/ANTI/600-6/4 (26/2018-607/1/19)	Request	SINGAPORE AUTO LTD	Singapore	10/12/2018	Tindakan Kelulusan Untuk Proses	DIANA BT SALLEH	Papir	14/12/2018
5	LHDN/ANSI/600-6/4 (26/2018-620/1/19)	Request	Small Island Pte Ltd	Singapore	26/12/2018	Tindakan Kelulusan Untuk Proses	ANGELA LOW SWEE LIAN	Papir	19/12/2018
6	LHDN/ANTI/600-6/4 (10/2018-617/1/19)	Request	AHMED Jr	Tajikistan	18/12/2018	Tindakan Kelulusan Untuk Proses	LISA BT ISLANI	Papir	18/12/2018

3. Filter the case by 'Semakan Semula'.
4. Click on specific case id under column 'ID Kes'.

The screenshot shows the LHDN system interface with the 'Semakan Semula' filter applied. The table displays 19 records. The 'ID Kes' column is highlighted, and a specific case ID is selected. The table has columns for Bil, ID Kes, Jenis Pertukaran, Nama Entiti Negara Pejanji, Negara Pejanji, Tarikh Terima Kes, Status, Pegawai, Akaun Terima, Surat, Tarikh Terakhir Dikemaskini, and Tempoh.

Bil	ID Kes	Jenis Pertukaran	Nama Entiti Negara Pejanji	Negara Pejanji	Tarikh Terima Kes	Status	Pegawai	Akaun Terima	Surat	Tarikh Terakhir Dikemaskini	Tempoh
1	LHDN/ANSI/600-6/4 (5/2019-18/1/19)	Request	ROSE	Argentina	05/11/2018	Ditolak oleh Pengarah JPCA	ANGELA LOW SWEE LIAN		Papir	10/01/2019	66
2	LHDN/ANTI/600-6/4 (54/2018-544/1/19)	Request	Catatan Testing	Albania	02/12/2018	Ditolak oleh Pengarah JPCA	ANGELA LOW SWEE LIAN		Papir	12/12/2018	39
3	LHDN/ANTI/600-6/4 (12/2018-587/1/19)	Request	Allan Mc Namara	Australia	02/12/2018	Semakan Semula	ANGELA LOW SWEE LIAN		Papir	07/12/2018	39
4	LHDN/ANTI/600-6/4 (12/2018-588/1/19)	Request	Tantiana	Australia	06/11/2018	Semakan Semula	ANGELA LOW SWEE LIAN		Papir	07/12/2018	65
5	LHDN/ANTI/600-6/4 (12/2018-589/1/19)	Request	Erina Salmon	Australia	05/12/2018	Semakan Semula	ANGELA LOW SWEE LIAN		Papir	06/12/2018	36
6	LHDN/ANTI/600-6/4 (12/2018-572/1/19)	Request	Airis	Australia	10/10/2018	Semakan Semula	ANGELA LOW SWEE LIAN		Papir	05/12/2018	92
7	LHDN/ANTI/600-6/4 (12/2018-559/1/19)	Request	Terry Will	Australia	06/11/2018	Semakan Semula	ANGELA LOW SWEE LIAN		Papir	03/12/2018	65
8	LHDN/ANTI/600-6/4 (54/2018-547/1/19)	Request	James	Albania	02/12/2018	Semakan Semula	ANGELA LOW SWEE LIAN		Papir	02/12/2018	39
9	LHDN/ANTI/600-6/4 (55/2018-515/1/19)	Request	STEVESON HAJI	Argentina	28/11/2018	Semakan Semula	ANGELA LOW SWEE LIAN		Papir	29/11/2018	43
10	LHDN/ANTI/600-6/4 (38/2018-515/1/19)	Request	WITH SEFF	Armenia	20/11/2018	Semakan Semula	ANGELA LOW SWEE LIAN		Papir	29/11/2018	51

- ‘Pemahaman Kes (Sub)’ page will be displayed.

Tindakan Pegawai Kes

Tahun Taksiran Disemak

Mula 2001 Hingga 2018

Jenis Maklumat Diminta

Ownership Information

☒ Legal
 [Lampiran.pdf](#)
[HAPUS](#)

☐ Beneficial
 [Lampiran](#) Tiada fail.
 [Lampiran](#) Tiada fail.

Cadangan

☒ Audit Meja
 ☐ Audit Luar
 ☐ Tanpa Audit

Catatan

LEGAL

Jumlah huruf yang dibenarkan :255

[Simpan](#)
[Tutup Kes](#)

Senarai Entiti Malaysia

2 rekod dijumpai, papir semua rekod.

Bil	Nama	No Rujukan	Status Audit	Cadangan Audit	Status Kes	Surat	Tarikh Terakhir Dikemaskini	
1	ZAIRUL HEZRY BIN JAVARUS	LHDN/AN(S).600-6/4/65(2019-18) (IN)-1	Tiada Rekod	Audit Meja	Selesai	<a href="#">Jawa Surat</a>	10/01/2019	<a href="#">Hapus</a>
2	MAISARAH	LHDN/AN(S).600-6/4/65(2019-18) (IN)-2	Tiada Rekod	Audit Meja	Semakan Semula	<a href="#">Jawa Surat</a>	10/01/2019	<a href="#">Hapus</a>

[Hantar](#)

[←Kembali](#)

#### 2.2.2.6.2 View ‘Tindakan Pegawai Kes’ section.

- View list of sub-files under ‘Senarai Entiti Malaysia’ section.
- Click on respective sub-file under column ‘Nama’ with status ‘Semakan Semula’.

Senarai Entiti Malaysia

2 rekod dijumpai, papir semua rekod.

Bil	Nama	No Rujukan	Status Audit	Cadangan Audit	Status Kes	Surat	Tarikh Terakhir Dikemaskini	
1	ZAIRUL HEZRY BIN JAVARUS	LHDN/AN(S).600-6/4/65(2019-18) (IN)-1	Tiada Rekod	Audit Meja	Selesai	<a href="#">Jawa Surat</a>	10/01/2019	<a href="#">Hapus</a>
2	MAISARAH	LHDN/AN(S).600-6/4/65(2019-18) (IN)-2	Tiada Rekod	Audit Meja	Semakan Semula	<a href="#">Jawa Surat</a>	10/01/2019	<a href="#">Hapus</a>

[Hantar](#)

[←Kembali](#)



3. 'Tindakan Pegawai Kes' section will be displayed.

Tindakan Pegawai Kes

Tahun Taksiran Disemak

Mula 2001 Hingga 2018

Jenis Haklumat Diminta

Ownership Information

[laddn.pdf](#)

HAPUS

☒ Legal
 

[Lampiran](#)

Tiada fail.

☐ Beneficial
 

[Lampiran](#)

Tiada fail.

Cadangan

☒ Audit Meja
 ☐ Audit Luar
 ☐ Tanpa Audit

Catatan

LEGAL

Jumlah huruf yang dibenarkan :255

Simpan

Tutup Kes

Senarai Entiti Malaysia

2 rekod dijumpai, papir semua rekod.

Bil	Nama	No Rujukan	Status Audit	Cadangan Audit	Status Kes	Surat	Tarikh Terakhir Dikemaskini	
1	ZAIRUL HEZRY BIN JAKARIA	LHDN/AN(S).600-6/4/65(2019-18) (IN)-1	Tiada Rekod	Audit Meja	Selesai	<div>Jenis Surat</div>	10/01/2019	<div>Hapus</div>
2	MAISARAH	LHDN/AN(S).600-6/4/65(2019-18) (IN)-2	Tiada Rekod	Audit Meja	Semakan Semula	<div>Jenis Surat</div>	10/01/2019	<div>Hapus</div>

Hantar

--Kembali

Semua Hak Cipta Terpelikara. Hak Cipta © LHDNM 2007/PINDAAN JAN 2014 (CHS1)

### 2.2.2.6.3 Update the information.

1. Update information as required.
2. Click on 'Simpan' button.

Tindakan Pegawai Kes

Tahun Taksiran Disemak

Mula 2001 Hingga 2018

Jenis Haklumat Diminta

Ownership Information

[laddn.pdf](#)

HAPUS

☒ Legal
 

[Lampiran](#)

Tiada fail.

☐ Beneficial
 

[Lampiran](#)

Tiada fail.

Cadangan

☒ Audit Meja
 ☐ Audit Luar
 ☐ Tanpa Audit

Catatan

LEGAL

Jumlah huruf yang dibenarkan :255

2

Simpan

Tutup Kes

Senarai Entiti Malaysia

2 rekod dijumpai, papir semua rekod.

Bil	Nama	No Rujukan	Status Audit	Cadangan Audit	Status Kes	Surat	Tarikh Terakhir Dikemaskini	
1	ZAIRUL HEZRY BIN JAKARIA	LHDN/AN(S).600-6/4/65(2019-18) (IN)-1	Tiada Rekod	Audit Meja	Selesai	<div>Jenis Surat</div>	10/01/2019	<div>Hapus</div>
2	MAISARAH	LHDN/AN(S).600-6/4/65(2019-18) (IN)-2	Tiada Rekod	Audit Meja	Semakan Semula	<div>Jenis Surat</div>	10/01/2019	<div>Hapus</div>

Hantar

--Kembali

Semua Hak Cipta Terpelikara. Hak Cipta © LHDNM 2007/PINDAAN JAN 2014 (CHS1)

**Alternative step** (If user considers the case can be closed without proceeding to the branch):

1. Click on 'Tutup Kes' button to close the respective sub-file.
2. Case closed and the status changed to 'Selesai'. (Case closed, at DIT EOI officer level)

**Tindakan Pegawai Kes**

Tahun Taksiran Disemak : Mula 2001 Hingga 2018

Jenis Maklumat Diminta : Ownership Information

☒ Legal [Lampiran](#) [Tiada fail.](#) [HAPUS](#)

☐ Beneficial [Lampiran](#) [Tiada fail.](#)

Cadangan : ☒ Audit Meja ☐ Audit Luar ☐ Tanpa Audit

Catatan : LEGAL

Jumlah huruf yang dibenarkan : 255

[Simpan](#) [Tutup Kes](#)

**Senarai Entiti Malaysia**

2 rekod dijumpai, papir semua rekod.

Bil	Nama	No Rujukan	Status Audit	Cadangan Audit	Status Kes	Surat	Tarikh Terakhir Dikemaskini	Hapus
1	ZAIRUL HEZRY BIN JAKARIA	LHDN/AN(S).600-6/4/65(2019-18) (IN)-1	Tiada Rekod	Audit Meja	Selesai	Jenis Surat	10/01/2019	Hapus
2	MAISARAH	LHDN/AN(S).600-6/4/65(2019-18) (IN)-2	Tiada Rekod	Audit Meja	Semakan Semula	Jenis Surat	10/01/2019	Hapus

[Hantar](#)

[Kembali](#)

#### 2.2.2.6.4 Send sub-file to Director, IA&EOI Division, DIT for approval.

1. View list of sub-files under 'Senarai Entiti Malaysia' section.
2. Click on 'Hantar' button to send the sub-file to DIT (Approver).

**Senarai Entiti Malaysia**

2 rekod dijumpai, papir semua rekod.

Bil	Nama	No Rujukan	Status Audit	Cadangan Audit	Status Kes	Surat	Tarikh Terakhir Dikemaskini	Hapus
1	ZAIRUL HEZRY BIN JAKARIA	LHDN/AN(S).600-6/4/65(2019-18) (IN)-1	Tiada Rekod	Audit Meja	Selesai	Jenis Surat	10/01/2019	Hapus
2	MAISARAH	LHDN/AN(S).600-6/4/65(2019-18) (IN)-2	Tiada Rekod	Audit Meja	Semakan Semula	Jenis Surat	10/01/2019	Hapus

[Hantar](#)

[Kembali](#)

3. Click 'OK' button on the pop-up message box.

## 2.2.2.7 Receive information from IRBM Branch

### 2.2.2.7.1 Generate Interim response letter.

1. Login as DIT EOI officer.
2. Click on Menu 'Senarai Kes Untuk Tindakan'.
3. View DIT EOI officer dashboard.

**LHDN MALAYSIA**  
BCAL1307, ANGELA LOW SWEE LIAN  
Khamis, Januari 10, 2019 5:33:49 pm

**KES: INCOMING**  
95 rekod dijumpai, papir rekod dari 1 hingga 10.

Sila Pilih  
(Pertama/Sebelum) 1, 2, 3, 4, 5, 6, 7, 8 [Seterusnya/ Terakhir]

Bil	ID Kes	Jenis Pertukaran	Nama Entiti	Negara Pejanji	Tarikh Terima Kes	Status	Pegawai	Akaun Terima	Surat	Tarikh Terakhir Dikemaskini	Tempoh
1	LHDN/AN/1.600-6/4 (55/2018-173/IN)	Request	WAYNE	Argentina	09/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	10/01/2019	1
2	LHDN/AN/1.600-6/6 (64/2019-143/IN)	Spontaneous	Zamzam	Albania	02/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	07/01/2019	8
3	LHDN/AN/1.600-6/6 (64/2019-151/IN)	Spontaneous	Conan Edogawa	Albania	07/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	07/01/2019	3
4	LHDN/AN/1.600-6/6 (64/2019-93/IN)	Spontaneous		Albania	04/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	04/01/2019	6
5	LHDN/AN/1.600-6/6 (12/2019-81/IN)	Spontaneous	Gabriel Henry	Australia	01/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	04/01/2019	9
6	LHDN/AN/1.600-6/6 (2/2019-12/IN)	Spontaneous		United Kingdom (UK)	04/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	04/01/2019	6
7	LHDN/AN/1.600-6/6 (2/2019-13/IN)	Spontaneous	Bernardo	United Kingdom (UK)	04/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	04/01/2019	6
8	LHDN/AN/1.600-6/6 (64/2019-43/IN)	Spontaneous		Albania	03/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	03/01/2019	7
9	LHDN/AN/1.600-6/6 (30/2019-33/IN)	Spontaneous		Japan	02/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	03/01/2019	8
10	LHDN/AN/1.600-6/6 (64/2019-21/IN)	Spontaneous	Logitech	Albania	01/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	02/01/2019	9

4. Filter the case by 'Tindakan Pegawai Untuk Sokong Tutup Kes'.
5. Click on 'Jana Surat' button at respective master file to generate interim response letter.

**LHDN MALAYSIA**  
BCAL1307, ANGELA LOW SWEE LIAN  
Khamis, Januari 10, 2019 5:35:03 pm

**KES: INCOMING**  
12 rekod dijumpai, papir rekod dari 1 hingga 10.

Sila Pilih  
(Pertama/Sebelum) 1, 2 [Seterusnya/ Terakhir]

Bil	ID Kes	Jenis Pertukaran	Nama Entiti	Negara Pejanji	Tarikh Terima Kes	Status	Pegawai	Akaun Terima	Surat	Tarikh Terakhir Dikemaskini	Tempoh
1	LHDN/AN/1.600-6/4 (40/2018-504/IN)	Request	PJSC URALKALI	Russia	20/07/2017	Tindakan Pegawai Untuk Sokong Tutup Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	19/12/2018	539
2	LHDN/AN/1.600-6/4 (84/2018-543/IN)	Request	Catatan Testing	Albania	02/12/2018	Tindakan Pegawai Untuk Sokong Tutup Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	18/12/2018	39
3	LHDN/AN/1.600-6/4 (88/2018-472/IN)	Request	Hakim Sonny	Armenia	12/11/2018	Tindakan Pegawai Untuk Sokong Tutup Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	18/12/2018	59
4	LHDN/AN/1.600-6/4 (85/2018-472/IN)	Request	Ini Testing 1231	Argentina	10/12/2018	Tindakan Pegawai Untuk Sokong Tutup Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	17/12/2018	31
5	LHDN/AN/1.600-6/4 (12/2018-611/IN)	Request	Erica Kinski	Australia	07/12/2018	Tindakan Pegawai Untuk Sokong Tutup Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	17/12/2018	34
6	LHDN/AN/1.600-6/4 (84/2018-600/IN)	Request	Nurudin	Albania	15/12/2018	Tindakan Pegawai Untuk Sokong Tutup Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	14/12/2018	26
7	LHDN/AN/1.600-6/4 (12/2018-584/IN)	Request	MILTECH INTERNATIONAL PTY LTD	Australia	26/02/2018	Tindakan Pegawai Untuk Sokong Tutup Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	14/12/2018	318
8	LHDN/AN/1.600-6/4 (84/2018-448/IN)	Request	JOHNSON	Albania	12/11/2018	Tindakan Pegawai Untuk Sokong Tutup Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	01/12/2018	59
9	LHDN/AN/1.600-6/4 (113/2018-474/IN)	Request	Gaary Macbeth	Bahamas	13/11/2018	Tindakan Pegawai Untuk Sokong Tutup Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	01/12/2018	58
10	LHDN/AN/1.600-6/4 (84/2018-503/IN)	Request	JAMES RODI	Albania	15/11/2018	Tindakan Pegawai Untuk Sokong Tutup Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	22/11/2018	56

### 2.2.2.7.2 View information received from branch and provides ‘Sokongan Penutupan Kes’ or ‘Semakan Semula’.

1. Login as DIT EOI officer.
2. Click on Menu ‘Senarai Kes Untuk Tindakan’.
3. View DIT EOI officer dashboard.
4. Select Id case for master file under column ‘ID Kes’.

**Senarai Kes Untuk Tindakan**

Bil	ID Kes	Jenis	Nama Entiti Negara Pelanjit	Negara Pelanjit	Tarikh Terima Kes	Status	Pegawai	Akuan Terima	Surat	Tarikh Terakhir Dikemaskini	Tempoh
1	LHDN/AN(SI)-600-6/4 (64/2019-17/IN)	Spontaneous	WAYNE	Argentina	09/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	10/01/2019	1
2	LHDN/AN(SI)-600-6/6 (64/2019-14/IN)	Spontaneous	Zamzam	Albania	02/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	07/01/2019	8
3	LHDN/AN(SI)-600-6/6 (64/2019-13/IN)	Spontaneous	Conan Edogawa	Albania	07/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	07/01/2019	3
4	LHDN/AN(SI)-600-6/6 (64/2019-9/IN)	Spontaneous		Albania	04/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	04/01/2019	6
5	LHDN/AN(SI)-600-6/6 (12/2019-8/IN)	Spontaneous	Gabriel Henry	Australia	01/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	04/01/2019	9
6	LHDN/AN(SI)-600-6/6 (2/2019-12/IN)	Spontaneous		United Kingdom (UK)	04/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	04/01/2019	6
7	LHDN/AN(SI)-600-6/6 (2/2019-13/IN)	Spontaneous	Bernardo	United Kingdom (UK)	04/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	04/01/2019	6
8	LHDN/AN(SI)-600-6/6 (64/2019-4/IN)	Spontaneous		Albania	03/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	03/01/2019	7
9	LHDN/AN(SI)-600-6/6 (10/2019-3/IN)	Spontaneous		Japan	02/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	03/01/2019	8
10	LHDN/AN(SI)-600-6/6 (64/2019-3/IN)	Spontaneous	Logitech	Albania	01/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	02/01/2019	9

5. View list of sub-files (‘Senarai Entiti Malaysia’ Section).
6. Select respective sub-file case under column ‘Nama’.

**Senarai Entiti Malaysia**

Bil	Nama	No. Rujukan	Status Audit	Cadangan Audit	Status Kes	Surat	Tarikh Akhir Dikemaskini
1	PK FERTILIZERS SDN BHD	LHDN/AN(T)-600-6/4 /40(2018-604)(IN)-1	Tiada Rekod		Tindakan Pegawai Untuk Sokong Tutup Kes	Jana Surat	13/12/2018

Catatan

Jumlah huruf yang dibenarkan :255

Sokongan Penutup Kes Semakan Semula

7. View information provided by branch at ‘Tindakan Pegawai Audit Cawangan’ section.
8. Fill up ‘Catatan’ field.
9. Click on ‘Sokongan Penutupan Kes’ / ‘Semakan Semula’ button to send the case to Director DIT.  
(Note: If EOI Officer (DIT) selects ‘Semakan Semula’, ‘Catatan’ field is mandatory.)
10. Repeat step number 5-9 for other remaining sub-files.

## 11. Case sent to Director, IA&EOI Division, DIT for approval.

Senarai Entiti Malaysia

Bil.	Nama	No. Rujukan	Status Audit	Cadangan Audit	Status Kes	Surat	Tarikh Akhir Dikemaskini
1	PK FERTILIZERS SDN BHD	LHDN/AN(T)/600-6/4 /40(2018-604)(IN)-1	Tiada Rekod		Tindakan Pegawai Untuk Sokong Tutup Kes	Jana Surat	13/12/2018

Tindakan Pegawai Audit Cawangan

Jenis Maklumat Diminta : Transfer Pricing

[Borang Maklumbalas SHAH \(SMARUSAIOT\).doc](#) **HAPUS**

☒ Transfer Pricing 1 **Lampiran** **Tiada fail.**

☐ Other Type Of Information

[soireinfotypeaction.txt](#) **HAPUS**

☒ Loan documents **Lampiran** **Tiada fail.**

Cadangan :

Catatan : Kes dihantar secara partial

**Simpan**

Tindakan Pegawai Kes

Catatan : Auditor Caw : Maklumat TP belum dapat dikemukakan lg. Tindakan audit perlu dibuat terlebih dahulu.

Diluluskan.

Jumlah huruf yang dibenarkan :255

**9** **8**

**Sokongan Penutup Kes** **Semakan Semula**

Semua Hak Cipta Terpelikara, Hak Cipta © LHDNM 2007/PINDAAN JAN 2014(CHSL)

## 2.2.2.8 Generate Final Reply Letter and Close the case

### 2.2.2.8.1 Generate final reply letter.

1. Login as DIT EOI Officer.
2. Click on Menu ‘Senarai Kes Untuk Tindakan’.
3. View DIT EOI officer dashboard.

Senarai Kes Untuk Tindakan (129)

KES: INCOMING

95 rekod dijumpai, papir rekod dari 1 hingga 10.

Sila Pilih (Pertama/Sebelum) 1, 2, 3, 4, 5, 6, 7, 8 | Seterusnya/ Terakhir

Bil	ID Kes	Jenis Pertukaran	Nama Entiti Negara Pelemb	Negara Pelemb	Tarikh Terima Kes	Status	Pegawai	Akuan Terima	Surat	Tarikh Terakhir Dikemaskini	Tempoh
1	LHDN/AN(S)/600-6/6 (66/2019-17/IN)	Request	WAYNE	Argentina	09/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	10/01/2019	1
2	LHDN/AN(S)/600-6/6 (64/2019-14/IN)	Spontaneous	Zamzam	Albania	02/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	07/01/2019	8
3	LHDN/AN(S)/600-6/6 (64/2019-15/IN)	Spontaneous	Conan Edogawa	Albania	07/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	07/01/2019	3
4	LHDN/AN(S)/600-6/6 (64/2019-9/IN)	Spontaneous		Albania	04/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	04/01/2019	6
5	LHDN/AN(S)/600-6/6 (12/2019-8/IN)	Spontaneous	Gabriel Henry	Australia	01/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	04/01/2019	9
6	LHDN/AN(S)/600-6/6 (2/2019-12/IN)	Spontaneous		United Kingdom (UK)	04/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	04/01/2019	6
7	LHDN/AN(S)/600-6/6 (2/2019-13/IN)	Spontaneous	Bernardo	United Kingdom (UK)	04/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	04/01/2019	6
8	LHDN/AN(S)/600-6/6 (64/2019-4/IN)	Spontaneous		Albania	03/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	03/01/2019	7
9	LHDN/AN(S)/600-6/6 (10/2019-5/IN)	Spontaneous		Japan	02/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	03/01/2019	8
10	LHDN/AN(S)/600-6/6 (64/2019-2/IN)	Spontaneous	Logitech	Albania	01/01/2019	Tindakan Pegawai Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papir	02/01/2019	9

- Filter the case by 'Kelulusan DIT Tutup Kes'.
- Click on 'Jana Surat' button at respective master file to generate final reply letter.
- System generate final reply letter.

**KES: INCOMING**

8 rekod dijumpai, papir semua rekod.

Bil	ID Kes	Jenis Pertukaran	Nama Entiti Negara Pelanj	Negara Pelanj	Tarikh Terima Kes	Status	Pegawai	Akan Terima	Surat	Tarikh Terakhir Dikemaskini	Tempoh
1	LHDN.AN(T)1.600-6/4 (40/2018-600) [IN]	Request	PJSC URALKALI	Russia	20/07/2018	Lulus Tutup Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papar	27/12/2018	174
2	LHDN.AN(T)1.600-6/4 (64/2018-593) [IN]	Request	MOHAMMADO ARJUNA	Albania	10/12/2018	Lulus Tutup Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papar	12/12/2018	31
3	LHDN.AN(T)1.600-6/4 (64/2018-512) [IN]	Request	Test STG	Albania	21/11/2018	Lulus Tutup Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papar	12/12/2018	50
4	LHDN.AN(T)1.600-6/4 (64/2018-593) [IN]	Request	WETING MANATA	Argentina	10/12/2018	Lulus Tutup Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papar	11/12/2018	31
5	LHDN.AN(T)1.600-6/4 (98/2018-550) [IN]	Request	Eric Mike	Armenia	03/12/2018	Lulus Tutup Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papar	04/12/2018	38
6	LHDN.AN(T)1.600-6/4 (98/2018-486) [IN]	Request	Jason Corn	Armenia	13/11/2018	Lulus Tutup Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papar	18/11/2018	58
7	LHDN.AN(T)1.600-6/4 (114/2018-488) [IN]	Request	Toric Gale	Bermuda	15/11/2018	Lulus Tutup Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papar	18/11/2018	56
8	LHDN.AN(T)1.600-6/4 (64/2018-438) [IN]	Request	JIMBERT ALKORD	Albania	11/11/2018	Lulus Tutup Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papar	12/11/2018	60

#### 2.2.2.8.2 Close the case.

- Login as DIT EOI officer.
- Click on Menu 'Senarai Kes Untuk Tindakan'.
- View DIT EOI officer dashboard.
- Select Id case for master file under column 'ID Kes'.

**Senarai Kes Untuk Tindakan (128)**

**KES: INCOMING**

8 rekod dijumpai, papir semua rekod.

Bil	ID Kes	Jenis Pertukaran	Nama Entiti Negara Pelanj	Negara Pelanj	Tarikh Terima Kes	Status	Pegawai	Akan Terima	Surat	Tarikh Terakhir Dikemaskini	Tempoh
1	LHDN.AN(T)1.600-6/4 (40/2018-600) [IN]	Request	PJSC URALKALI	Russia	20/07/2018	Lulus Tutup Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papar	27/12/2018	174
2	LHDN.AN(T)1.600-6/4 (64/2018-593) [IN]	Request	MOHAMMADO ARJUNA	Albania	10/12/2018	Lulus Tutup Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papar	12/12/2018	31
3	LHDN.AN(T)1.600-6/4 (64/2018-512) [IN]	Request	Test STG	Albania	21/11/2018	Lulus Tutup Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papar	12/12/2018	50
4	LHDN.AN(T)1.600-6/4 (64/2018-593) [IN]	Request	WETING MANATA	Argentina	10/12/2018	Lulus Tutup Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papar	11/12/2018	31
5	LHDN.AN(T)1.600-6/4 (98/2018-550) [IN]	Request	Eric Mike	Armenia	03/12/2018	Lulus Tutup Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papar	04/12/2018	38
6	LHDN.AN(T)1.600-6/4 (98/2018-486) [IN]	Request	Jason Corn	Armenia	13/11/2018	Lulus Tutup Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papar	18/11/2018	58
7	LHDN.AN(T)1.600-6/4 (114/2018-488) [IN]	Request	Toric Gale	Bermuda	15/11/2018	Lulus Tutup Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papar	18/11/2018	56
8	LHDN.AN(T)1.600-6/4 (64/2018-438) [IN]	Request	JIMBERT ALKORD	Albania	11/11/2018	Lulus Tutup Kes	ANGELA LOW SWEE LIAN	Jana Surat	Papar	12/11/2018	60

- Tick respective sub-file case with status 'Lulus Tutup Kes'.
- Click on 'Tutup Kes' button to close case.

## 7. Case closed.

**LHDN MALAYSIA**  
BCAL1307, ANGELA LOW SWEE LIAN  
Khamis, Januari 10, 2019 6:06:48 pm

**Maklumat Kes**

ID Kes : LHDN/AN(T).600-6/4/40(2018-600)(IN) Kategori : Incoming  
 Jenis Pertukaran : Request Pegawai Kes : ANGELA LOW SWEE LIAN  
 Tarikh Surat Permohonan Oleh Negara Pejanji : 09/07/2018 Tarikh Terima Kes : 20/07/2018  
 Negara Pejanji : Russia No Rujukan Negara Pejanji : 04-9-17/12881  
 Nama Entiti Negara Pejanji : PJSC URALKALI Tahun Taksiran Negara Pejanji : 2013 Hingga 2014  
 Maklumbalas Segera Merujuk Kepada : Suspek Penipuan Tujuan Percubaan : Penyiasatan dan pendakwaan percubaan  
 Tarikh Luput : 18/10/2018 Latar Belakang Kes :  
 Catatan :

**Maklumat Pegawai Pihak Berwajib Berwibawa (Competent Authority) Negara Pejanji**

Nama : Mr. Alexey L. Overchuk E-mel : mns11721@nalog.ru  
 Jawatan : Deputy Commissioner No. Telefon : 9130009  
 Bahagian & Jabatan : Exchange of Information Faks : 9130005  
 Alamat : Neghinaya Str, 23 Perjanjian EOI DTC/TIEA/Multilateral : Article 24

**Senarai Entiti Malaysia**

**SENARAI KES SUB**  
 Satu rekod dijumpai.

Bil	Nama	No Rujukan	Status Audit	Cadangan Audit	Status Kes	Tarikh Terakhir Dikemaskini
1	PK FERTILIZERS SDN BHD	LHDN/AN(T).600-6/4/40(2018-600)(IN)-2	Tiada Rekod	Tutup EOI Cadangan Audit Lulus	Tutup Kes	13/12/2018

**Tutup Kes**

==Kembali

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## 2.2.3 User Role: Director, IA&EOI Director, DIT

### 2.2.3.1 Reject case by master file and sub-file

#### 2.2.3.1.1 Reject case by master file.

1. Login as Director, IA&EOI Division, DIT.
2. Click on Menu 'Senarai Kes Untuk Tindakan'.

**LHDN MALAYSIA**  
BCAA1051, ESTHER P. KOISIN  
Khamis, Januari 10, 2019 3:03:42 pm

**KES: INCOMING**  
 6 rekod dijumpai, papir semua rekod.

Bil	ID Kes	Jenis Pertukaran	Nama Entiti Negara Pejanji	Negara Pejanji	Tarikh Terima Kes	Status	Pegawai	Surat	Tarikh Terakhir Dikemaskini
1	LHDN/AN(S).600-6/4/55(2019-18)(IN)	Request	ROSE	Argentina	05/11/2018	Tindakan Kelulusan Untuk Proses	ANGELA LOW SWEE LIAN	Papar	10/01/2019
2	LHDN/AN(T).600-6/4/12(2018-620)(IN)	Request	GRAND PACIFIC HOLDINGS PTY LTD	Australia	20/11/2018	Tindakan Kelulusan Untuk Proses	DIANA BT SALLEH	Papar	18/12/2018
3	LHDN/AN(S).600-6/4/23(2019-2)(IN)	Request	Indian Ptd Ltd	India	14/01/2019	Tindakan Kelulusan Untuk Proses	ANGELA LOW SWEE LIAN	Papar	04/01/2019
4	LHDN/AN(T).600-6/4/26(2018-607)(IN)	Request	SINGAPORE AUTO LTD	Singapore	10/12/2018	Tindakan Kelulusan Untuk Proses	DIANA BT SALLEH	Papar	14/12/2018
5	LHDN/AN(S).600-6/4/26(2018-622)(IN)	Request	Small Island Pte Ltd	Singapore	26/12/2018	Tindakan Kelulusan Untuk Proses	ANGELA LOW SWEE LIAN	Papar	19/12/2018
6	LHDN/AN(T).600-6/4/102(2018-617)(IN)	Request	AHMED Jr	Tajikistan	18/12/2018	Tindakan Kelulusan Untuk Proses	LISA BT ISLANI	Papar	18/12/2018

### 3. Filter case status by 'Kelulusan untuk Proses'.

KES: INCOMING

6 rekod dijumpai, papir semua rekod.

Bil	ID Kes	Jenis Pertukaran	Nama Entiti	Negara Pelani	Tarikh Terima Kes	Status	Pegawai	Surat	Tarikh Terakhir Dikemaskini
1	LHDN/AN(SI)600-6/4 (6/2018-18/1/19)	Request	ROSE	Argentina	05/11/2018	Tindakan Kelulusan Untuk Proses	ANGELA LOW SWEE LIAN	Papar	10/01/2019
2	LHDN/AN(TI)600-6/4 (12/2018-6/20/19)	Request	GRAND PACIFIC HOLDINGS PTY LTD	Australia	20/11/2018	Tindakan Kelulusan Untuk Proses	DIANA BT SALLEH	Papar	18/12/2018
3	LHDN/AN(SI)600-6/4 (25/2018-7/1/19)	Request	Indian Ptd Ltd	India	14/01/2019	Tindakan Kelulusan Untuk Proses	ANGELA LOW SWEE LIAN	Papar	04/01/2019
4	LHDN/AN(TI)600-6/4 (26/2018-6/20/19)	Request	SINGAPORE AUTO LTD	Singapore	10/12/2018	Tindakan Kelulusan Untuk Proses	DIANA BT SALLEH	Papar	14/12/2018
5	LHDN/AN(SI)600-6/4 (26/2018-6/20/19)	Request	Small Island Pte Ltd	Singapore	26/12/2018	Tindakan Kelulusan Untuk Proses	ANGELA LOW SWEE LIAN	Papar	19/12/2018
6	LHDN/AN(TI)600-6/4 (10/2018-6/17/19)	Request	AHMED Jr	Tajikistan	18/12/2018	Tindakan Kelulusan Untuk Proses	LISA BT ISLANI	Papar	18/12/2018

### 4. Tick master file case which needs approval.

### 5. Fill up 'Catatan' field.

### 6. Click on 'Tidak Lulus' to route the case back to DIT EOI officer.

(Note: Click on 'Papar' button to view letter ('Surat').)

KES: INCOMING

6 rekod dijumpai, papir semua rekod.

Bil	ID Kes	Jenis Pertukaran	Nama Entiti	Negara Pelani	Tarikh Terima Kes	Status	Pegawai	Surat	Tarikh Terakhir Dikemaskini
1	LHDN/AN(SI)600-6/4 (6/2018-18/1/19)	Request	ROSE	Argentina	05/11/2018	Tindakan Kelulusan Untuk Proses	ANGELA LOW SWEE LIAN	Papar	10/01/2019
2	LHDN/AN(TI)600-6/4 (12/2018-6/20/19)	Request	GRAND PACIFIC HOLDINGS PTY LTD	Australia	20/11/2018	Tindakan Kelulusan Untuk Proses	DIANA BT SALLEH	Papar	18/12/2018
3	LHDN/AN(SI)600-6/4 (25/2018-7/1/19)	Request	Indian Ptd Ltd	India	14/01/2019	Tindakan Kelulusan Untuk Proses	ANGELA LOW SWEE LIAN	Papar	04/01/2019
4	LHDN/AN(TI)600-6/4 (26/2018-6/20/19)	Request	SINGAPORE AUTO LTD	Singapore	10/12/2018	Tindakan Kelulusan Untuk Proses	DIANA BT SALLEH	Papar	14/12/2018
5	LHDN/AN(SI)600-6/4 (26/2018-6/20/19)	Request	Small Island Pte Ltd	Singapore	26/12/2018	Tindakan Kelulusan Untuk Proses	ANGELA LOW SWEE LIAN	Papar	19/12/2018
6	LHDN/AN(TI)600-6/4 (10/2018-6/17/19)	Request	AHMED Jr	Tajikistan	18/12/2018	Tindakan Kelulusan Untuk Proses	LISA BT ISLANI	Papar	18/12/2018

Tindakan Pengarah JPCA

Catatan :

Jumlah huruf yang dibenarkan :255

Lulus Tidak Lulus

## 2.2.3.1.2 Reject case by sub-file.

### 1. Login as Director, IA&EOI Division, DIT.

### 2. Click on Menu 'Senarai Kes Untuk Tindakan'.

### 3. Filter case status by 'Kelulusan untuk Proses'.



- Click on Id case for respective master file under column 'ID Kes'.

**KES: INCOMING**

6 rekod dijumpai, papir semua rekod.

Bil	ID Kes	Jenis	Nama Entiti	Negara	Tarikh Terima Kes	Status	Pegawai	Surat	Tarikh Terakhir Dikemaskini
1	LHDN.AN(S).600-6/4/65(2019-18)(D)	Request	ROSE	Argentina	05/11/2018	Tindakan Kelulusan Untuk Proses	ANGELA LOW SWEE LIAN	Pegawai	10/01/2019
2	LHDN.AN(T).600-6/4/12(2018-620)(I)	Request	GRAND PACIFIC HOLDINGS PTY LTD	Australia	20/11/2018	Tindakan Kelulusan Untuk Proses	DIANA BT SALLEH	Pegawai	18/12/2018
3	LHDN.AN(S).600-6/4/25(2018-517)(I)	Request	Indian Ptd Ltd	India	14/01/2019	Tindakan Kelulusan Untuk Proses	ANGELA LOW SWEE LIAN	Pegawai	04/01/2019
4	LHDN.AN(T).600-6/4/26(2018-607)(I)	Request	SINGAPORE AUTO LTD	Singapore	10/12/2018	Tindakan Kelulusan Untuk Proses	DIANA BT SALLEH	Pegawai	14/12/2018
5	LHDN.AN(S).600-6/4/26(2018-612)(I)	Request	Small Island Pte Ltd	Singapore	26/12/2018	Tindakan Kelulusan Untuk Proses	ANGELA LOW SWEE LIAN	Pegawai	19/12/2018
6	LHDN.AN(T).600-6/4/102(2018-617)(I)	Request	AHMED Jr	Tajikistan	18/12/2018	Tindakan Kelulusan Untuk Proses	LISA BT ISLANI	Pegawai	18/12/2018

- Click on respective sub-file name under column 'Nama'.

**Maklumat Kes**

ID Kes : LHDN.AN(S).600-6/4/65(2019-18)(D) Kategori : Incoming

Jenis Pertukaran : Request Pegawai Kes : ANGELA LOW SWEE LIAN

Tarikh Surat Permohonan Oleh Negara Pejanji : 01/11/2018 Tarikh Terima Kes : 05/11/2018

Negara Pejanji : Argentina No Rujukan Negara Pejanji : CCE

Nama Entiti Negara Pejanji : ROSE Tahun Taksiran Negara Pejanji : 2001 Hingga 2018

Maklumbalas Segera Merujuk Kepada : Suspek Peripuan Tujuan Percukaian : Penyiasatan dan pendakwaan percukaian

Tarikh Luput : 03/02/2019 Latar Belakang Kes : [erdh.pdf](#)

Catatan : Ownership Information

**Maklumat Pegawai Pihak Berwajib Berwibawa (Competent Authority) Negara Pejanji**

Nama : Anis E-mel : anis@hdn.com.my

Jawatan : Pegawai No. Telefon : 0139879879

Bahagian & Jabatan : IT Faks : 035633321

Alamat : Jalan Pahlawan Perjanjian EOI DTC/TIEA/Multilateral Article 7

**SENARAI KES SUB**

Satu rekod dijumpai.

Bil	Nama	No Rujukan	Status Audit	Cadangan Audit	Status Kes	Surat	Tarikh Terakhir Dikemaskini
1	MAISARAH	LHDN.AN(S).600-6/4/65(2019-18)(I)-2	Tiada Rekod	Audit Meja	Menunggu Kelulusan Untuk Proses	Surat	10/01/2019

- Fill in 'Catatan' field at section 'Tindakan Pengarah DIT'.

7. Click on 'Tidak Lulus' button to reject the sub-file case.  
(Note: 'Catatan' field is mandatory if the user chose 'Tidak Lulus'.)

**LHDN MALAYSIA**  
BCAA1051, ESTHER P. KOISIN

Khamis, Januari 10, 2019 3:12:18 pm

Januari 2019

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

**Modul**

- Am
  - Halaman Utama
  - Tukar Kata Laluan
- Pengurusan Kes EOI
  - Senarai Kes untuk Tindakan
  - Senarai Kes

**Maklumat Kes**

ID Kes	: LHDN.AN(S).600-6/4/65(2019-18)(IN)	Kategori	: Incoming
Jenis Pertukaran	: Request	Pegawai Kes	: ANGELA LOW SWEE LIAN
Tarikh Surat Permohonan Oleh Negara Pejanji	: 01/11/2018	Tarikh Terima Kes	: 05/11/2018
Negara Pejanji	: Argentina	No Rujukan Negara Pejanji	: CCE
Nama Entiti Negara Pejanji	: ROSE	Tahun Taksiran Negara Pejanji	: 2001 Hingga 2018
Maklumbalas Segera Merujuk Kepada	: Suspek Penipuan	Tujuan Percubaan	: Penyalatan dan pendakwaan percubaan
Tarikh Luput	: 03/02/2019	Latar Belakang Kes	: <a href="#">lgddn.pdf</a>
Catatan	: Ownership Information		

**Maklumat Pegawai Pihak Berwajib Berwibawa (Competent Authority) Negara Pejanji**

Nama	: Anis	E-mel	: <a href="mailto:anis@hdn.com.my">anis@hdn.com.my</a>
Jawatan	: Pegawai	No. Telefon	: 0139879879
Bahagian & Jabatan	: IT	Faks	: 035633321
Alamat	: Jalan Pahlawan 1	Perjanjian EOI DTC/TIEA/Multilateral	: Article 7

**Maklumat Entiti Malaysia (Sub)**

Kategori	: Individu	Status Audit	: Tiada Rekod
Nama	: MAISARAH	Alamat	: NO 6 JALAN GARNER 7/19
No. Rujukan Cukai	:		
No. Identiti Entiti	: 951121105741		
Cawangan	: SHAH ALAM	Poskod	: 40000
Tahun Taksiran Disemak	: 2001 Hingga 2018		
Jenis Maklumat Diminta	: Ownership Information		
	<input checked="" type="checkbox"/> Legal	<a href="#">lgddn.pdf</a>	
	<input type="checkbox"/> Beneficial	Tiada fail.	

**Tindakan Pengarah JPCA**

Catatan :  6

Jumlah huruf yang dibenarkan : 255

7

**Senarai Entiti Malaysia**

**SENARAI KES SUB**  
Satu rekod dijumpai.

Bil	Nama	No Rujukan	Status Audit	Cadangan Audit	Status Kes	Surat	Tarikh Terakhir Dikemaskini
1	<a href="#">MAISARAH</a>	LHDN.AN(S).600-6/4/65(2019-18)(IN)-2	Tiada Rekod	Audit Meja	Menunggu Kelulusan Untuk Proses	<a href="#">Surat</a>	10/01/2019

[Kembali](#)

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8. Repeat steps number 5-7 for other remaining sub-files.

- Click on 'Hantar' button to send the sub-file.

**Maklumat Kes**

ID Kes : LHDN.AN(S).600-6/4/65(2019-18)(IN) Kategori : Incoming

Jenis Pertukaran : Request Pegawai Kes : ANGELA LOW SWEE LIAN

Tarikh Surat Permohonan Oleh Negara Pejanji : 01/11/2018 Tarikh Terima Kes : 05/11/2018

Negara Pejanji : Argentina No Rujukan Negara Pejanji : CCE

Nama Entiti Negara Pejanji : ROSE Tahun Taksiran Negara Pejanji : 2001-Hingga 2018

Maklumbalas Segera Merujuk Kepada : Suspek/Peripuan Tujuan Percubaan : Penyiasatan dan pendakwaan percubaan

Tarikh Luput : 03/02/2019 Latar Belakang Kes : [lrdhn.pdf](#)

Catatan : Ownership Information

**Maklumat Pegawai Pihak Berwajib Berwibawa (Competent Authority) Negara Pejanji**

Nama : Anis E-mel : anis@lhdn.com.my

Jawatan : Pegawai No. Telefon : 0139879879

Bahagian & Jabatan : IT Faks : 035633321

Alamat : Jalan Pahlawan/2 Perjanjian EOI DTC/TTEA/Multilateral : Article 7

**Senarai Entiti Malaysia**

**SENARAI KES SUB**

Satu rekod dijumpai.

Bil	Nama	No Rujukan	Status Audit	Cadangan Audit	Status Kes	Surat	Tarikh Terakhir Dikemaskini
1	MAISARAH	LHDN.AN(S).600-6/4/65(2019-18)(IN)-2	Tiada Rekod	Audit Meja	Semakan Semula	<a href="#">Surat</a>	10/01/2019

**Tindakan Pengarah JPCA**

Catatan :

Jumlah huruf yang dibenarkan :255

[Kembali](#) **9** [Hantar](#)

Semua Hak Cipta Terpelihara, Hak Cipta © LHDN 2007/PINDAAN JAN 2014(CHEF)

Note:

\*Click on 'Surat' button to display previously generated letter.

### 2.2.3.2 Approval by master file and sub-file

#### 2.2.3.2.1 Approve case by master file.

- Login as Director, IA&EOI Division, DIT.
- Click on Menu 'Senarai Kes Untuk Tindakan'.

**Senarai Kes Untuk Tindakan**

KES: INCOMING

6 rekod dijumpai, papir semua rekod.

Bil	ID Kes	Jenis Pertukaran	Nama Entiti Negara Pejanji	Negara Pejanji	Tarikh Terima Kes	Status	Pegawai	Surat	Tarikh Terakhir Dikemaskini
1	LHDN.AN(S).600-6/4/65(2019-18)(IN)	Request	ROSE	Argentina	05/11/2018	Tindakan Kelulusan Untuk Proses	ANGELA LOW SWEE LIAN	<a href="#">Paper</a>	10/01/2019
2	LHDN.AN(TI).600-6/4/12(2018-620)(IN)	Request	GRAND PACIFIC HOLDINGS PTY LTD	Australia	20/11/2018	Tindakan Kelulusan Untuk Proses	DIANA BT SALLEH	<a href="#">Paper</a>	18/12/2018
3	LHDN.AN(TI).600-6/4/25(2019-7)(IN)	Request	Indian Ptd Ltd	India	14/01/2019	Tindakan Kelulusan Untuk Proses	ANGELA LOW SWEE LIAN	<a href="#">Paper</a>	04/01/2019
4	LHDN.AN(TI).600-6/4/28(2018-607)(IN)	Request	SINGAPORE AUTO LTD	Singapore	10/12/2018	Tindakan Kelulusan Untuk Proses	DIANA BT SALLEH	<a href="#">Paper</a>	14/12/2018
5	LHDN.AN(S).600-6/4/28(2018-622)(IN)	Request	Small Island Pte Ltd	Singapore	26/12/2018	Tindakan Kelulusan Untuk Proses	ANGELA LOW SWEE LIAN	<a href="#">Paper</a>	19/12/2018
6	LHDN.AN(TI).600-6/4/102(2018-617)(IN)	Request	AHMED Jr	Tajikistan	18/12/2018	Tindakan Kelulusan Untuk Proses	LISA BT ISLANI	<a href="#">Paper</a>	18/12/2018

3. Filter case status by 'Kelulusan untuk Proses'.

The screenshot shows the LHDN Malaysia system interface. On the left, there is a sidebar with a calendar for January 2019 and a list of modules including 'Am', 'Halaman Utama', 'Tukar Kata Laluan', 'Pengurusan Kes EOI', and 'Senarai Kes untuk Tindakan'. The main area displays 'KES: INCOMING' with a table of 6 records. A red box highlights the 'Sila Pilih' dropdown menu, and a green circle with the number 3 indicates the 'Kelulusan Untuk Proses' option.

Bil	ID Kes	Jenis Pertukaran	Nama Entiti Negara Peanji	Negara Peanji	Tarikh Terima Kes	Status	Pegawai	Surat	Tarikh Terakhir Dikemaskini
1	LHDN/AN(SI.600-6/4 /65/2019-18/1/19)	Request	ROSE	Argentina	05/11/2018	Tindakan Kelulusan Untuk Proses	ANGELA LOW SWEE LIAN	Papar	10/01/2019
2	LHDN/AN(TI.600-6/4 /12/2018-620/1/19)	Request	GRAND PACIFIC HOLDINGS PTY LTD	Australia	20/11/2018	Tindakan Kelulusan Untuk Proses	DIANA BT SALLEH	Papar	18/12/2018
3	LHDN/AN(SI.600-6/4 /23/2019-7/1/19)	Request	Indian Ptd Ltd	India	14/01/2019	Tindakan Kelulusan Untuk Proses	ANGELA LOW SWEE LIAN	Papar	04/01/2019
4	LHDN/AN(TI.600-6/4 /26/2018-607/1/19)	Request	SINGAPORE AUTO LTD	Singapore	10/12/2018	Tindakan Kelulusan Untuk Proses	DIANA BT SALLEH	Papar	14/12/2018
5	LHDN/AN(SI.600-6/4 /26/2018-622/1/19)	Request	Small Island Pte Ltd	Singapore	26/12/2018	Tindakan Kelulusan Untuk Proses	ANGELA LOW SWEE LIAN	Papar	19/12/2018
6	LHDN/AN(TI.600-6/4 /10/2019-617/1/19)	Request	AHMED Jr	Tajikistan	18/12/2018	Tindakan Kelulusan Untuk Proses	LISA BT ISLANI	Papar	18/12/2018

4. Tick master file cases which needs approval.

5. Fill up 'Catatan' field.

6. Click on 'Lulus' button to approve the master file case to be proceeded to the TCD.

7. Selected master file approved and sent to the TCD.

The screenshot shows the LHDN Malaysia system interface. On the left, there is a sidebar with a calendar for January 2019 and a list of modules including 'Am', 'Halaman Utama', 'Tukar Kata Laluan', 'Pengurusan Kes EOI', and 'Senarai Kes'. The main area displays 'KES: INCOMING' with a table of 6 records. A red box highlights the 'Catatan' field, and a green circle with the number 5 indicates the 'Catatan' field. Below the table, there is a 'Tindakan Pengarah JPCA' section with a 'Catatan' field and a 'Lulus' button, indicated by a green circle with the number 6.

Bil	ID Kes	Jenis Pertukaran	Nama Entiti Negara Peanji	Negara Peanji	Tarikh Terima Kes	Status	Pegawai	Surat	Tarikh Terakhir Dikemaskini
1	LHDN/AN(SI.600-6/4 /65/2019-18/1/19)	Request	ROSE	Argentina	05/11/2018	Tindakan Kelulusan Untuk Proses	ANGELA LOW SWEE LIAN	Papar	10/01/2019
2	LHDN/AN(TI.600-6/4 /12/2018-620/1/19)	Request	GRAND PACIFIC HOLDINGS PTY LTD	Australia	20/11/2018	Tindakan Kelulusan Untuk Proses	DIANA BT SALLEH	Papar	18/12/2018
3	LHDN/AN(SI.600-6/4 /23/2019-7/1/19)	Request	Indian Ptd Ltd	India	14/01/2019	Tindakan Kelulusan Untuk Proses	ANGELA LOW SWEE LIAN	Papar	04/01/2019
4	LHDN/AN(TI.600-6/4 /26/2018-607/1/19)	Request	SINGAPORE AUTO LTD	Singapore	10/12/2018	Tindakan Kelulusan Untuk Proses	DIANA BT SALLEH	Papar	14/12/2018
5	LHDN/AN(SI.600-6/4 /26/2018-622/1/19)	Request	Small Island Pte Ltd	Singapore	26/12/2018	Tindakan Kelulusan Untuk Proses	ANGELA LOW SWEE LIAN	Papar	19/12/2018
6	LHDN/AN(TI.600-6/4 /10/2019-617/1/19)	Request	AHMED Jr	Tajikistan	18/12/2018	Tindakan Kelulusan Untuk Proses	LISA BT ISLANI	Papar	18/12/2018

Tindakan Pengarah JPCA

Catatan

Jumlah huruf yang dibenarkan :255

Lulus Tidak Lulus

*Note: Click on 'Papar' button to view letter.*

### 2.2.3.2.2 Approve case by sub-file.

1. Login as Director, IAEOI Division, DIT.
2. Click on Menu 'Senarai Kes Untuk Tindakan'.
3. Filter case status by 'Kelulusan untuk Proses'.
4. Click on Id case for respective master file under column 'ID Kes'.

The screenshot shows the LHDN system interface. On the left, there is a sidebar with a calendar for January 2019 and a menu. The menu item 'Senarai Kes Untuk Tindakan' is highlighted with a red box and a green circle labeled '2'. The main area displays a table of incoming cases under the heading 'KES: INCOMING'. A search filter 'Sila Pilih' is shown with a green circle labeled '3'. The table has columns for 'ID Kes', 'Jen. Pertukaran', 'Nama Entiti', 'Negara Pejanji', 'Negara Pelanji', 'Tarikh Terima Kes', 'Status', 'Pegawai', 'Surat', and 'Tarikh Terakhir Dikemaskini'. The first row is highlighted with a red box and a green circle labeled '4'.

ID Kes	Jen. Pertukaran	Nama Entiti	Negara Pejanji	Negara Pelanji	Tarikh Terima Kes	Status	Pegawai	Surat	Tarikh Terakhir Dikemaskini
LHDN.AN(S).600-6/4/65(2019-18)(IN)	Request	ROSE	Argentina	05/11/2018	Tindakan Kelulusan Untuk Proses	ANGELA LOW SWEET LIAN	Pegawai	10/01/2019	
LHDN.AN(T).600-6/4/12(2018-540)(IN)	Request	GRAND PACIFIC HOLDINGS PTY LTD	Australia	20/11/2018	Tindakan Kelulusan Untuk Proses	DIANA BT SALLEH	Pegawai	18/12/2018	
LHDN.AN(S).600-6/4/25(2019-7)(IN)	Request	Indian Ptd Ltd	India	14/01/2019	Tindakan Kelulusan Untuk Proses	ANGELA LOW SWEET LIAN	Pegawai	04/01/2019	
LHDN.AN(T).600-6/4/26(2018-607)(IN)	Request	SINGAPORE AUTO LTD	Singapore	10/12/2018	Tindakan Kelulusan Untuk Proses	DIANA BT SALLEH	Pegawai	14/12/2018	
LHDN.AN(S).600-6/4/26(2019-523)(IN)	Request	Small Island Pte Ltd	Singapore	26/12/2018	Tindakan Kelulusan Untuk Proses	ANGELA LOW SWEET LIAN	Pegawai	19/12/2018	
LHDN.AN(T).600-6/4/102(2018-617)(IN)	Request	AHMED Jr	Tajikistan	18/12/2018	Tindakan Kelulusan Untuk Proses	LISA BT ISLANI	Pegawai	18/12/2018	

5. Click on respective sub-file name under column 'Nama'.

The screenshot shows the LHDN system interface displaying the details of a specific case. The 'Maklumat Kes' section shows the case details. The 'Senarai Kes SUB' section shows a list of sub-cases. The first sub-case is highlighted with a red box and a green circle labeled '5'.

ID Kes	Jenis Pertukaran	Tarikh Surat Permohonan Oleh Negara Pejanji	Negara Pejanji	Nama Entiti Negara Pejanji	Maklumbalas Segera Merujuk Kepada	Tarikh Luput	Catatan
LHDN.AN(S).600-6/4/65(2019-18)(IN)	Request	01/11/2018	Argentina	ROSE	Suspek Perpulan	03/02/2019	Ownership Information


ID Kes	Kategori	Pegawai Kes	Tarikh Terima Kes	No Rujukan Negara Pejanji	Tahun Taksiran Negara Pejanji	Tujuan Percukaian	Latar Belakang Kes
Incoming	ANGELA LOW SWEET LIAN	05/11/2018	CCE	2001 Hingga 2018	Penyiasatan dan pendakwaan percukaian	urddn.pdf	

Nama	E-mel	Jawatan	No. Telefon	Bahagian & Jabatan	Faks	Alamat	Perjanjian EOI DTC/TIEA/Multilateral	Article 7
Anis	anis@hdn.com.my	Pegawai	0139879879	IT	035633321	Jalan Pahlawan	Perjanjian EOI DTC/TIEA/Multilateral	Article 7

ID Kes	Nama	No Rujukan	Status Audit	Cadangan Audit	Status Kes	Surat	Tarikh Terakhir Dikemaskini
LHDN.AN(S).600-6/4/65(2019-18)(IN)-2	MAISARAH		Tiada Rekod Audit Meja	Menunggu Kelulusan Untuk Proses	Surat	10/01/2019	

6. Fill in 'Catatan' field at 'Tindakan Pengarah DIT' section.

7. Click on 'Lulus' button to approve the sub-file case\*.



BCAA1051, ESTHER P. KOISIN

Laman Utama Keluar Bantuan

Khamis, Januari 10, 2019 3:12:18 pm

**Januari 2019**

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

**Modul**

**Am**

- Halaman Utama
- Tukar Kata Laluan
- Pengurusan Kes EOI
- Senarai Kes untuk Tindakan
- Senarai Kes

**Maklumat Kes**

ID Kes	: LHDN.AN(S).600-6/4/6/5(2019-18)(2N)	Kategori	: Incoming
Jenis Pertukaran	: Request	Pegawai Kes	: ANGELA LOW SWEET LIAN
Tarikh Surat Permohonan Oleh Negara Pejanji	: 01/11/2018	Tarikh Terima Kes	: 05/11/2018
Negara Pejanji	: Argentina	No Rujukan Negara Pejanji	: CCE
Nama Entiti Negara Pejanji	: ROSE	Tahun Taksiran Negara Pejanji	: 2001 Hingga 2018
Maklumbalas Segera Merujuk Kepada	: Suspek Penipuan	Tujuan Percukaian	: Penyasatan dan pendakwaan percukaian
Tarikh Luput	: 03/02/2019	Latar Belakang Kes	: <a href="#">lgrddn.pdf</a>
Catatan	: Ownership Information		

**Maklumat Pegawai Pihak Berwajib Berwibawa (Competent Authority) Negara Pejanji**

Nama	: Anis	E-mel	: anis@lhdn.com.my
Jawatan	: Pegawai	No. Telefon	: 0139879879
Bahagian & Jabatan	: IT	Faks	: 035633321
Alamat	: Jalan Pahlawan	Perjanjian EOI DTC/TIEA/Multilateral	: Article 7

**Maklumat Entiti Malaysia (Sub)**

Kategori	: Individu	Status Audit	: Tiada Relod
Nama	: MAISARAH	Alamat	: NO 6 JALAN GARNER 7/19
No. Rujukan Cukai	:		
No. Identiti Entiti	: 951121105741		
Cawangan	: SHAH ALAM	Poskod	: 40000
Tahun Tafsiran Disemak	: 2001 Hingga 2018		
Jenis Maklumat Diminta	: Ownership Information		
	<input checked="" type="checkbox"/> Legal		<a href="#">lgrddn.pdf</a>
	<input type="checkbox"/> Beneficial		Tiada fail.

**Tindakan Pengarah JPCA**

6

Catatan

LEGAL

Jumlah huruf yang dibenarkan : 255

Lulus
Tidak Lulus

Senarai Entiti Malaysia

**SENARAI KES SUB**

Satu rekod dijumpai.

Bil	Nama	No Rujukan	Status Audit	Cadangan Audit	Status Kes	Surat	Tarikh Terakhir Dikemaskini
1	<a href="#">MAISARAH</a>	LHDN.AN(S).600-6/4/6/5(2019-18)(2N)-2	Tiada Rekod	Audit Meja	Menunggu Kelulusan Untuk Proses	<span style="background-color: red; color: white; padding: 2px;">Surat</span>	10/01/2019

[--Kembali](#)

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8. Repeat steps number 5-7 for other remaining sub-files.

- Click on 'Hantar' button to send the sub-file.

(Note: Click on 'Surat' button to display previously generated letter.)

**LHDN MALAYSIA**  
BCAA1051, ESTHER P. KOISIN

Khamis, Januari 10, 2019 3:38:22 pm

**Januari 2019**

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

**Modul**

- Am
- Halaman Utama
- Tukar Kata Laluan
- Pengurusan Kes EOI
- Senarai Kes untuk Tindakan
- Senarai Kes

**Maklumat Kes**

ID Kes	: LHDN.AN(S).600-6/4/65(2019-18)(D)	Kategori	: Incoming
Jenis Pertukaran	: Request	Pegawai Kes	: ANGELA LOW SWEE LIAN
Tarikh Surat Permohonan Oleh Negara Pejanji	: 01/11/2018	Tarikh Terima Kes	: 05/11/2018
Negara Pejanji	: Argentina	No Rujukan Negara Pejanji	: CCE
Nama Entiti Negara Pejanji	: ROSE	Tahun Taksiran Negara Pejanji	: 2001 Hingga 2018
Maklumbalas Segera Merujuk Kepada	: Suspek Pencurian	Tujuan Percukaian	: Penyiasatan dan pendakwaan percukaian
Tarikh Luput	: 03/02/2019	Latar Belakang Kes	: <a href="#">lgrdn.pdf</a>
Catatan	: Ownership Information		

**Maklumat Pegawai Pihak Berwajib Berwibawa (Competent Authority) Negara Pejanji**

Nama	: Anis	E-mel	: anis@lhdn.com.my
Jawatan	: Pegawai	No. Telefon	: 0139879879
Bohagian & Jabatan	: IT	Faks	: 035633321
Alamat	: Jalan Pahlawan 1	Perjanjian EOI DTC/TIEA/Multilateral	: Article 7

**Senarai Entiti Malaysia**

**SENARAI KES SUB**  
Satu rekod dijumpai.

Bil	Nama	No Rujukan	Status Audit	Cadangan Audit	Status Kes	Surat	Tarikh Terakhir Dikemaskini
1	MAISARAH	LHDN.AN(S).600-6/4/65(2019-18)(D)-2	Tiada Rekod	Audit Meja	Lulus JPCA	Surat	10/01/2019

**Tindakan Pengarah JPCA**

Catatan :

Jumlah huruf yang dibenarkan : 255

9 **Hantar**

—Kembali

Semua Hak Cipta Terpelikara, Hak Cipta © LHDN 2007/PINDAAN JAN 2014 (CHS)

### 2.2.3.3 Check information received and reject the case

#### 2.2.3.3.1 Reject the case by master file after check the information received.

- Login as Director, IA&EOI Division, DIT.
- Click on Menu 'Senarai Kes Untuk Tindakan'.

3. Filter case status by 'Kelulusan untuk Tutup'.

Modul

- Am
  - Halaman Utama
  - Tukar Kata Laluan
- Pengurusan Kes EOI
  - Senarai Kes untuk Tindakan
  - Senarai Kes

(10)

KES: INCOMING

7 rekod dijumpai, papir semua rekod.

Bil	ID Kes	Jenis Pertukaran	Nama Entiti Negara Pelembaga	Negara Pelembaga	Tarikh Terima Kes	Status	Pegawai	Surat	Tarikh Terakhir Dikemaskini
1	LHDN.AN(TI.600-6/4 (5/2019-18/1/19)	Request	ROSE	Argentina	05/11/2018	Tindakan Kelulusan Untuk Proses	ANGELA LOW SWEE LIAN	Papir	10/01/2019
2	LHDN.AN(TI.600-6/4 (12/2018-6/20/19)	Request	GRAND PACIFIC HOLDINGS PTY LTD	Australia	20/11/2018	Tindakan Kelulusan Untuk Proses	DIANA BT SALLEH	Papir	18/12/2018
3	LHDN.AN(TI.600-6/4 (23/2019-2/1/19)	Request	Indian Ptd Ltd	India	14/01/2019	Tindakan Kelulusan Untuk Proses	ANGELA LOW SWEE LIAN	Papir	04/01/2019
4	LHDN.AN(TI.600-6/4 (4/2018-6/24/19)	Request	PJSC URALKALI	Russia	20/07/2017	Menunggu Kelulusan Untuk Tutup	ANGELA LOW SWEE LIAN	Papir	10/01/2019
5	LHDN.AN(TI.600-6/4 (26/2018-6/27/19)	Request	SINGAPORE AUTO LTD	Singapore	10/12/2018	Tindakan Kelulusan Untuk Proses	DIANA BT SALLEH	Papir	14/12/2018
6	LHDN.AN(TI.600-6/4 (26/2018-6/24/19)	Request	Small Island Pte Ltd	Singapore	26/12/2018	Tindakan Kelulusan Untuk Proses	ANGELA LOW SWEE LIAN	Papir	19/12/2018
7	LHDN.AN(TI.600-6/4 (10/2018-6/27/19)	Request	AHMED Jr	Tajikistan	18/12/2018	Tindakan Kelulusan Untuk Proses	LISA BT ISLANI	Papir	18/12/2018

4. View Director, IA&EOI Division, DIT dashboard.

5. Tick master file case which needs approval.

6. Fill up 'Catatan' field.

7. Click on 'Semakan Semula' to route back the case to auditor.

8. Selected master file routed back to branch auditor.

Modul

- Am
  - Halaman Utama
  - Tukar Kata Laluan
- Pengurusan Kes EOI
  - Senarai Kes untuk Tindakan
  - Senarai Kes

(10)

KES: INCOMING

Satu rekod dijumpai.

Bil	ID Kes	Jenis Pertukaran	Nama Entiti Negara Pelembaga	Negara Pelembaga	Tarikh Terima Kes	Status	Pegawai	Surat	Tarikh Terakhir Dikemaskini
<input type="checkbox"/>	LHDN.AN(TI.600-6/4 (4/2018-6/24/19)	Request	PJSC URALKALI	Russia	20/07/2017	Menunggu Kelulusan Untuk Tutup	ANGELA LOW SWEE LIAN	Papir	10/01/2019

Tindakan Pengarah JPCA

Catatan

Jumlah huruf yang dibenarkan :255

Kelulusan Tutup Kes Semakan Semula

### 2.2.3.3.2 View information received from branch and reject the case by sub-file.

1. Login as Director, IA&EOI Division, DIT.

2. Click on Menu 'Senarai Kes Untuk Tindakan'.



- Filter case status by 'Kelulusan untuk Tutup'.

**KES: INCOMING**

7 rekod dijumpai, papir semua rekod.

Bil	ID Kes	Jenis Pertukaran	Nama Entiti Negara Pelanjit	Negara Pelanjit	Tarikh Terima Kes	Status	Pegawai	Surat	Tarikh Terakhir Dikemaskini
1	LHDN.AN(T).600-6/4 (5/2019-18)(IN)	Request	ROSE	Argentina	05/11/2018	Tindakan Kelulusan Untuk Proses	ANGELA LOW SWEE LIAN	Papar	10/01/2019
2	LHDN.AN(T).600-6/4 (12/2018-620)(IN)	Request	GRAND PACIFIC HOLDINGS PTY LTD	Australia	20/11/2018	Tindakan Kelulusan Untuk Proses	DIANA BT SALLEH	Papar	18/12/2018
3	LHDN.AN(S).600-6/4 (23/2019-7)(IN)	Request	Indian Ptd Ltd	India	14/01/2019	Tindakan Kelulusan Untuk Proses	ANGELA LOW SWEE LIAN	Papar	04/01/2019
4	LHDN.AN(T).600-6/4 (40/2018-604)(IN)	Request	PISC URALKALI	Russia	20/07/2017	Menunggu Kelulusan Untuk Tutup	ANGELA LOW SWEE LIAN	Papar	10/01/2019
5	LHDN.AN(T).600-6/4 (26/2018-607)(IN)	Request	SINGAPORE AUTO LTD	Singapore	10/12/2018	Tindakan Kelulusan Untuk Proses	DIANA BT SALLEH	Papar	14/12/2018
6	LHDN.AN(S).600-6/4 (26/2018-622)(IN)	Request	Small Island Pte Ltd	Singapore	26/12/2018	Tindakan Kelulusan Untuk Proses	ANGELA LOW SWEE LIAN	Papar	19/12/2018
7	LHDN.AN(T).600-6/4 (102/2018-617)(IN)	Request	AHMED Jr	Tajikistan	18/12/2018	Tindakan Kelulusan Untuk Proses	LISA BT ISLANI	Papar	18/12/2018

- View Director, IA&EOI Division, DIT dashboard.

- Select Id case for master file under column 'ID Kes'.

**KES: INCOMING**

Satu rekod dijumpai.

Bil	ID Kes	Jenis Pertukaran	Nama Entiti Negara Pelanjit	Negara Pelanjit	Tarikh Terima Kes	Status	Pegawai	Surat	Tarikh Terakhir Dikemaskini
1	LHDN.AN(T).600-6/4 (40/2018-604)(IN)	Request	PISC URALKALI	Russia	20/07/2017	Menunggu Kelulusan Untuk Tutup	ANGELA LOW SWEE LIAN	Papar	10/01/2019

**Tindakan Pengarah JPCA**

Catatan :

Jumlah huruf yang dibenarkan :255

[Kelulusan Tutup Kes](#) [Semakan Semula](#)

- View list of sub-file ('Senarai Entiti Malaysia' Section).

- Select respective sub-file case under column 'Nama'.

**Senarai Entiti Malaysia**

Satu rekod dijumpai.

Bil	Nama	No Rujukan	Status Audit	Cadangan Audit	Status Kes	Surat	Tarikh Terakhir Dikemaskini
1	PK FERTILIZERS SDN BHD	LHDN.AN(T).600-6/4/40(2018-604)(IN)-1	Tiada Rekod		Menunggu Kelulusan Untuk Tutup	Surat	13/12/2018

**Tindakan Pengarah JPCA**

Catatan :

Jumlah huruf yang dibenarkan :255

[Lulus Tutup Kes](#) [Semakan Semula](#)

[Kembali](#)

- View information provided by Branch at 'Tindakan Pegawai Audit Cawangan' section.

9. Fill up 'Catatan' field.

10. Click on 'Semakan Semula' to route back the case to auditor.

The screenshot shows the 'Tindakan Pengarah JPCA' interface. A red box highlights the 'Catatan' field with a green circle '9' next to it. The text in the field reads: 'Auditor Caw : Maklumat TP belum dapat dikemukakan lg. Tindakan audit perlu dibuat terlebih dahulu. Dikuluskan. Jumlah huruf yang dibenarkan :255'. Below the field, there are two buttons: 'Lulus Tutup Kes' and 'Semakan Semula', with a green circle '10' next to the latter. The interface also shows a table of 'SENARAI KES SUB' with one record for 'PK FERTILIZERS SDN BHD'.

## 2.2.3.4 Check information received for approval to close case

### 2.2.3.4.1 Provide 'Kelulusan Tutup Kes' by master.

1. Login as Director, IA&EOI Division, DIT.
2. Click on Menu 'Senarai Kes Untuk Tindakan'.
3. Filter case status by 'Kelulusan Tutup Kes'.

The screenshot shows the LHDN system dashboard. On the left, there is a sidebar with a calendar for January 2019 and a menu. The menu item 'Senarai Kes' is highlighted with a green circle '2'. The main area shows a table of 'KES: INCOMING' with 7 records. A red box highlights the 'Sila Pilih' dropdown menu with a green circle '3'. The table columns include 'Bil', 'ID Kes', 'Jenis Pertukaran', 'Nama Entiti Negara Pelanji', 'Negara Pelanji', 'Tarikh Terima Kes', 'Status', 'Pegawai', 'Surat', and 'Tarikh Terakhir Dikemaskini'.

4. View Director, IA&EOI Division, DIT dashboard.
5. Tick master file case which needs approval.
6. Fill up 'Catatan' field.
7. Click on 'Kelulusan Tutup Kes' button to approve the case to be closed.

- Selected master file sent to the DIT EOI officer.

**KES: INCOMING**

Satu rekod dijumpai.

Bil	ID Kes	Jenis Pertukaran	Nama Entiti Negara Peanji	Negara Peanji	Tarikh Terima Kes	Status	Pegawai	Surat	Tarikh Terakhir Dikemaskini
1	LHDN.AN(T).600-6/4 (40/2018-604) (IN)	Request	PJSC URALKALI	Russia	20/07/2017	Menunggu Kelulusan Untuk Tutup	ANGELA LOW SWEE LIAN	Papar	10/01/2019

**Tindakan Pengarah JPCA**

Catatan :

Jumlah huruf yang dibenarkan :255

[Kelulusan Tutup Kes](#) [Semakan Semula](#)

**Note:**

For cases with status 'Tutup EOI Cadangan Audit', system will send the case to CMS Audit for registration as audit cases.

#### 2.2.3.4.2 View information received from branch and provides approval to close the case by sub-file.

- Login as Director, IA&EOI Division, DIT.
- Click on Menu 'Senarai Kes Untuk Tindakan'.
- Filter case status by 'Kelulusan Tutup Kes'.

**KES: INCOMING**

7 rekod dijumpai, papir semua rekod.

Bil	ID Kes	Jenis Pertukaran	Nama Entiti Negara Peanji	Negara Peanji	Tarikh Terima Kes	Status	Pegawai	Surat	Tarikh Terakhir Dikemaskini
1	LHDN.AN(S).600-6/4 (60/2019-181) (IN)	Request	ROSE	Argentina	05/11/2018	Tindakan Kelulusan Untuk Proses	ANGELA LOW SWEE LIAN	Papar	10/01/2019
2	LHDN.AN(T).600-6/4 (12/2018-620) (IN)	Request	GRAND PACIFIC HOLDINGS PTY LTD	Australia	20/11/2018	Tindakan Kelulusan Untuk Proses	DIANA BT SALLEH	Papar	18/12/2018
3	LHDN.AN(S).600-6/4 (23/2019-7) (IN)	Request	Indian Ptd Ltd	India	14/01/2019	Tindakan Kelulusan Untuk Proses	ANGELA LOW SWEE LIAN	Papar	04/01/2019
4	LHDN.AN(T).600-6/4 (40/2018-604) (IN)	Request	PJSC URALKALI	Russia	20/07/2017	Menunggu Kelulusan Untuk Tutup	ANGELA LOW SWEE LIAN	Papar	10/01/2019
5	LHDN.AN(T).600-6/4 (26/2018-607) (IN)	Request	SINGAPORE AUTO LTD	Singapore	10/12/2018	Tindakan Kelulusan Untuk Proses	DIANA BT SALLEH	Papar	14/12/2018
6	LHDN.AN(S).600-6/4 (26/2018-622) (IN)	Request	Small Island Pte Ltd	Singapore	26/12/2018	Tindakan Kelulusan Untuk Proses	ANGELA LOW SWEE LIAN	Papar	19/12/2018
7	LHDN.AN(T).600-6/4 (102/2018-617) (IN)	Request	AHMED Jr	Tajikistan	18/12/2018	Tindakan Kelulusan Untuk Proses	LISA BT ISLANI	Papar	18/12/2018

- View Director, IA&EOI Division, DIT dashboard.

5. Select Id case for master file under column 'ID Kes'.

5

Bil	ID Kes	Jenis Pertukaran	Nama Entiti	Negara Pejanji	Tarikh Terima Kes	Status	Pegawai	Surat	Tarikh Terakhir Dikemaskini
1	LHDN/AN(T).600-6/4/40(2018-604)(IN)	Request	PJSC URALKALI	Russia	20/07/2017	Menunggu Kelulusan Untuk Tutup	ANGELA LOW SWEE LIAN	Paper	10/01/2019

6. View list of sub-file ( 'Senarai Entiti Malaysia' Section).
7. Select respective sub-file case under column 'Nama'.

7

Bil	Nama	No Rujukan	Status Audit	Cadangan Audit	Status Kes	Surat	Tarikh Terakhir Dikemaskini
1	PK FERTILIZERS SDN BHD	LHDN/AN(T).600-6/4/40(2018-604)(IN)-1	Tiada Rekod		Menunggu Kelulusan Untuk Tutup	Surat	12/12/2018

8. View information provided by Branch at 'Tindakan Pegawai Audit Cawangan' section.
9. Fill up 'Catatan' field.
10. Click on 'Lulus Tutup Kes' button to approve the case to be closed.
11. Selected sub-file sent to DIT EOI officer.

9

Catatan

Auditor Caw: Maklumat TP belum dapat dikemukakan lg. Tindakan audit perlu dibuat terlebih dahulu.

Diluluskan.

Jumlah huruf yang dibenarkan :255

10

Lulus Tutup Kes

Senarai Entiti Malaysia

Bil	Nama	No Rujukan	Status Audit	Cadangan Audit	Status Kes	Surat	Tarikh Terakhir Dikemaskini
1	PK FERTILIZERS SDN BHD	LHDN/AN(T).600-6/4/40(2018-604)(IN)-1	Tiada Rekod		Menunggu Kelulusan Untuk Tutup	Paper	12/12/2018

**Note:**

For cases with status ‘Tutup EOI Cadangan Audit’, system will send the case to CMS Audit for registration as audit cases.

## 2.2.4 User Role: TCD EOI officer

### 2.2.4.1 Verification by TCD EOI officer

#### 2.2.4.1.1 ‘Sokong’ / ‘Tidak Sokong’ case by master file.

1. Login as TCD EOI officer.
2. Click on Menu ‘Senarai Kes Untuk Tindakan’.

**Senarai Kes Untuk Tindakan**

No	Nama Tugas	Jenis	No Rujukan Cukai	Nama Pembayar Cukai	Tahun Taksiran	Tarikh Agihan	Peringkat	Nama Pegawai	No Daftar Induk
Paparan 0 hingga 0 daripada 0 rekod									

3. View list of master file.
4. Tick respective master file case.
5. Fill up 'Catatan' field.
6. Click on 'Sokong' / 'Tidak Sokong' button to send the case to KPP TCD (EOI Supervisor).

(Note: Catatan field is mandatory if user select 'Tidak Sokong'.)

The screenshot shows the LHDN (Lembaga Hasil Dalam Negeri) system interface. On the left is a sidebar with navigation links. The main area displays a table of 'KES: INCOMING' cases. A red box highlights the first four rows of the table, with a green circle '4' next to it. Below the table, there is a section for 'Catatan' (Remarks) with a text area and a character count. A red box highlights this section, with a green circle '5' next to it. At the bottom, there are two buttons: 'Sokong' (Support) and 'Tidak Sokong' (Do not support), with a green circle '6' next to them.

ID Kes	Jenis Pertukaran	Nama Entiti Negara Pejanji	Negara Pejanji	Tarikh Terima Kes	Status	Pegawai	Tarikh Terakhir Dikemaskini
LHDN/AN/SI/000-0/4 (30/2018-425/IN)	Request	Sehyung George PARK	South Korea	16/05/2018	Tindakan Semakan JPC	DIANA BT SALLEH	19/12/2018
LHDN/AN/TL/000-0/4 (116/2018-453/IN)	Request	YURY SERGIO	Bermuda	08/11/2018	Tindakan Semakan JPC	DIANA BT SALLEH	07/12/2018
LHDN/AN/TL/000-0/4 (113/2018-463/IN)	Request	Gary Ballie	Bahamas	09/11/2018	Tindakan Semakan JPC	ANGELA LOW SWEE LIAN	17/11/2018
LHDN/AN/TL/000-0/4 (84/2018-441/IN)	Request	Test No One	Albania	09/11/2018	Tindakan Semakan JPC	ANGELA LOW SWEE LIAN	13/11/2018

Catatan :  
Jumlah huruf yang dibenarkan :255

7. System sent selected master file for both 'Sokong' / 'Tidak Sokong' to KPP TCD.

#### 2.2.4.1.2 'Sokong' / 'Tidak Sokong' case by sub-file.

1. Login as TCD EOI officer.
2. Click on Menu 'Senarai Kes Untuk Tindakan'.

The screenshot displays the LHDN Case Management System (CMS) interface. The sidebar menu on the left contains the following sections:

- Am**
  - Halaman Utama
  - Tukar Kata Laluan
  - Halaman Utama Jabatan Pematuhan
- Pengurusan Kes Audit**
  - Senarai Kes
  - Tambahan
  - Pengagihan Kes
  - Kelulusan Kes
  - Senarai Rayuan Borang Q
  - Tambah Kes Audit Meja
  - Tambah Kes Audit Luar
  - Halaman Utama Jabatan Pematuhan
  - Profil Pembayar Cukai
  - Tambah Kes Audit Meja Kelompok
  - Saluran Kes Audit Meja
  - Status Kes Cawangan
  - Kelulusan Tutup Kes
  - Status Pembayar Cukai
  - Tambah Kes Audit Luar Kelompok
- Prestasi**
  - Prestasi Cawangan
  - Prestasi Pegawai Audit
- Penyenggaraan Dokumen Audit**
  - Prestasi Pegawai DLN
- Kes Audit Migrasi**
  - Senarai Kes Audit (Migrasi)
  - Carian DLN Kes Audit (Migrasi)
- Pengurusan Kes MDTD**
  - Carian MDTD
- Laporan Masa Penggunaan SKJ**
  - Laporan Penggunaan SKJ
- Penyelenggaraan Isu Audit**
  - Tambah Isu Audit
  - Tambah Isu Audit Kelompok
- Pengurusan Kes EOI**
  - Senarai Kes untuk Tindakan (4)
  - Senarai Kes

The main content area shows the 'Senarai Tugas' (Task List) table with the following columns: No, Nama Tugas, Jenis, No Rujukan Cukai, Nama Pembayar Cukai, Tahun Taksiran, Tarikh Agihan, Peringkat, Nama Pegawai, and No Daftar Induk. The table displays 0 results, with a message 'Paparasi 0 hingga 0 daripada 0 rekod' (Display 0 to 0 of 0 records).

3. View TCD Dashboard.

4. Select Id case for master file under column 'ID Kes'.

**KES: INCOMING**  
4 rekod dijumpai, papir semua rekod.

Bil	ID Kes	Jenis Pertukaran	Nama Entiti Negara Pejanji	Negara Pejanji	Tarikh Terima Kes	Status	Pegawai	Tarikh Terakhir Dikemaskini
1	LHDN/AN(S).600-6/4 (30/2018-625)(IN)	Request	Sehyung George PARK	South Korea	16/05/2018	Tindakan Semakan JPC	DIANA BT SALLEH	19/12/2018
2	LHDN/AN(TI).600-6/4 (114/2018-453)(IN)	Request	YURY SERGIO	Bermuda	08/11/2018	Tindakan Semakan JPC	DIANA BT SALLEH	07/12/2018
3	LHDN/AN(TI).600-6/4 (113/2018-453)(IN)	Request	Gary Ballie	Bahamas	09/11/2018	Tindakan Semakan JPC	ANGELA LOW SWEE LIAN	17/11/2018
4	LHDN/AN(TI).600-6/4 (94/2018-441)(IN)	Request	Test No One	Albania	09/11/2018	Tindakan Semakan JPC	ANGELA LOW SWEE LIAN	13/11/2018

**Tindakan Pegawai JPC**

Catatan :  
Jumlah huruf yang dibenarkan :255

—Kembali Sokong Tidak Sokong

5. Select respective sub-file case under column 'Nama'.

**Semakan Kes**

ID Kes : LHDN/AN(S).600-6/4(30/2018-625)(IN) Kategori : Incoming  
 Jenis Pertukaran : Request Pegawai Kes : DIANA BT SALLEH  
 Tarikh Surat Permohonan Oleh Negara : 17/05/2016 Tarikh Terima Kes : 16/05/2018  
 Negara Pejanji : South Korea No. Rujukan Negara Pejanji : 2016-QO-00187  
 Latar Belakang Kes : MEMORANDUM - FAKTA KES.pdf  
 Catatan : Surat asal dari CA telah dihantar ke MOP Putrajaya.

**Maklumat Pegawai Pihak Berwajib Berwibawa (Competent Authority) Negara Pejanji**

Nama : Hosun OH E-mel : eokorea@ntd.go.kr  
 Jawatan : Director No. Telefon : 82442042927  
 Bahagian & Jabatan : Offshore Compliance Division, INTS Faks : 82442166068  
 Alamat : 8-14 Noeul 6-ro Sejong 30128 Perjanjian EOI DTC/TIEA/Multilateral :  
 : Republic of Korea

**Senarai Entiti Malaysia**

Bil.	Nama	No. Rujukan	Status Audit	Cadangan Audit	Status Sokongan	Status Kes	Cawangan	Tarikh Akhir Dikemaskini
1	GP International Ltd	HDN/AN(S).600-6/4 (30/2018-625) (IN)-1	Tiada Rekod	Audit Meja	Tindakan Semakan JPC	ENTITI LABUAN	19-12-2018	
2	GP Global Ltd	HDN/AN(S).600-6/4 (30/2018-625) (IN)-2	Tiada Rekod	Audit Meja	Tindakan Semakan JPC	ENTITI LABUAN	19-12-2018	
3	Ryukin Ltd	HDN/AN(S).600-6/4 (30/2018-625) (IN)-3	Tiada Rekod	Audit Meja	Tindakan Semakan JPC	LABUAN	19-12-2018	
4	EXTRAMAN EMPLOYMENT AGENCY SNO BHD	HDN/AN(S).600-6/4 (30/2018-625) (IN)-4	Tiada Rekod	Audit Luar	Tindakan Semakan JPC	LABUAN	19-12-2018	

**Tindakan Pegawai JPC**

Catatan :  
Jumlah huruf yang dibenarkan :255

—Kembali Sokong Tidak Sokong

6. Amends / Remains 'Cadangan' for 'Audit Meja' or 'Audit Luar'.



- (Note: Catatan' field is compulsory to be filled up if TCD officer amends the 'Cadangan'.)*

9. Click on 'Sokong'/'Tidak Sokong' button.

*(Note: Catatan' field is mandatory if user chose 'Tidak Sokong')*

**Seluruh Kes Audit Meja**

**Status Kes Cawangan**

**Kelulusan Tutup Kes**

**Status Pembayar Cukai**

**Tambah Kes Audit Luar Kelompok**

**Prestasi**

**Prestasi Cawangan**

**Prestasi Pegawai Audit**

**Penyenggaraan Dokumen Audit**

**Prestasi Pegawai DLN**

**Kes Audit Migrasi**

**Senarai Kes Audit (Migrasi)**

**Carian DLN Kes Audit (Migrasi)**

**Pengurusan Kes MDTD**

**Carian MDTD**

**Laporan Masa Penggunaan SKJ**

**Laporan Penggunaan SKJ**

**Penyenggaraan Isu Audit**

**Tambah Isu Audit**

**Tambah Isu Audit Kelompok**

**Pengurusan Kes EOI**

**Senarai Kes untuk Tindakan**

**Senarai Kes**

**Maklumat Entiti Malaysia (Sub)**

<b>Kategori</b>	: Syarikat	<b>Status Audit</b>	: Tiada Rekod
<b>Nama</b>	: GP International Ltd	<b>Alamat</b>	: C/O PB TRUST (3) LTD LEVEL 808 MAIN OFFICE TOWER FINANCIAL PARK LABUAN JALAN PERDEKA
<b>No. Pengenalan</b>	: L108574	<b>Poskod</b>	: 87000
<b>Cawangan</b>	: ENTITI LABUAN		
<b>Tahun Taksiran Disemak</b>	: 2011 Hingga 2014		
<b>Jenis Haklumat Diminta</b>	: Ownership Information		
	<input checked="" type="checkbox"/> Legal	<b>Tiada fail.</b>	
	<input checked="" type="checkbox"/> Beneficial	<b>Tiada fail.</b>	
	<input type="checkbox"/> Accounting Information	<b>Tiada fail.</b>	
	<input checked="" type="checkbox"/> Financial Statement	<b>Tiada fail.</b>	
	<input type="checkbox"/> Audited Accounts	<b>Tiada fail.</b>	
	<input type="checkbox"/> Invoices	<b>Tiada fail.</b>	
	<input type="checkbox"/> Sales/Purchase Ledger	<b>Tiada fail.</b>	
	<input type="checkbox"/> Receipts	<b>Tiada fail.</b>	
	<input type="checkbox"/> Tax Returns	<b>Tiada fail.</b>	
	<input type="checkbox"/> Source of Income	<b>Tiada fail.</b>	
	<input type="checkbox"/> Bill of Lading	<b>Tiada fail.</b>	
	<input type="checkbox"/> Customs Forms	<b>Tiada fail.</b>	
	<input type="checkbox"/> Sale & Purchase agreement	<b>Tiada fail.</b>	
	<input type="checkbox"/> Sale & Purchase transaction	<b>Tiada fail.</b>	
	<input type="checkbox"/> Forwarding Forms	<b>Tiada fail.</b>	
	<input type="checkbox"/> Customs Information	<b>Tiada fail.</b>	
	<input type="checkbox"/> Date of Acquisition & Acquisition Price of Property/ Asset	<b>Tiada fail.</b>	
	<input type="checkbox"/> Date of Disposal & Disposal Price of Property/Assets	<b>Tiada fail.</b>	
	<input type="checkbox"/> Notice of Assessment	<b>Tiada fail.</b>	
	<input type="checkbox"/> Tax Computation	<b>Tiada fail.</b>	
	<input type="checkbox"/> Banking information	<b>Tiada fail.</b>	
	<input checked="" type="checkbox"/> Bank Account Statements	<b>Tiada fail.</b>	
	<input type="checkbox"/> Opening of Bank Account Forms	<b>Tiada fail.</b>	
	<input type="checkbox"/> Related KYC documents in respect of the bank accounts	<b>Tiada fail.</b>	

**Tindakan Pegawai JPC**

**Cadangan** : ☒ Audit Meja ☐ Audit Luar

**Catatan** : Permohonan dibuat kepada Cawangan Labuan melalui JPC.


**Sokong** ☐ **Tidak Sokong** ☐

No	Nama	No. Rujukan	Status Audit	Cadangan Audit	Status Kes	Cawangan	Tarikh Akhir Dikemaskini
<input type="checkbox"/> 2	GP Global Ltd	MDNAN(S).600-6/4 /30(2018-625)	Tiada Rekod	Audit Meja	Tindakan Semakan JPC	ENTITI LABUAN	19-12-2018
<input type="checkbox"/> 3	Ryukin Ltd	MDNAN(S).600-6/4 /30(2018-625)	Tiada Rekod	Audit Meja	Tindakan Semakan JPC	ENTITI LABUAN	19-12-2018
<input type="checkbox"/> 4	EXTRAMAN EMPLOYMENT AGENCY SMD BHD	MDNAN(S).600-6/4 /30(2018-625)	Tiada Rekod	Audit Luar	Tindakan Semakan JPC	LABUAN	19-12-2018

—Kembali

10. Repeat steps number 5-9 for other remaining sub-files.

11. System updates the status at column 'Status Sokongan' accordingly under 'Senarai Entiti Malaysia' section.



MALAYSIA  
M A C L I 3 2 9 , A I N I A Z L I Z A B T H A M Z A H

Laman Utama Keluar Bantuan

Khamis, Januari 10, 2019 4:41:19 pm

Januari 2019

S	M	T	W	T	F	S
			1	2	3	4
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

Modul

Am

- \* Halaman Utama
- \* Tukar Kata Laluan
- \* Halaman Utama Jabatan Pematuhan

Pengurusan Kes Audit

- \* Senarai Kes
- \* Senarai Kes Tambahan
- \* Pengalihan Kes
- \* Kelulusan Kes
- \* Senarai Rayuan Borang Q
- \* Tambah Kes Audit Meja
- \* Tambah Kes Audit Luar
- \* Halaman Utama Jabatan Pematuhan
- \* Profil Pembayar Cukai
- \* Tambah Kes Audit Meja Kelompok
- \* Saluran Kes Audit Meja
- \* Status Kes Cawangan
- \* Kelulusan Tutup Kes
- \* Status Pembayar Cukai
- \* Tambah Kes Audit Luar Kelompok

Prestasi

- \* Prestasi Cawangan
- \* Prestasi Pegawai Audit

Penyenggaraan Dokumen Audit

- \* Prestasi Pegawai DLN

Kes Audit Migrasi

- \* Senarai Kes Audit (Migrasi)
- \* Carian DLN Kes Audit (Migrasi)

Pengurusan Kes MDTD

- \* Carian MDTD

Laporan Masa Penggunaan SKJ

- \* Laporan Penggunaan SKJ

Penyelenggaraan Isu Audit

- \* Tambah Isu Audit
- \* Tambah Isu Audit Kelompok

Pengurusan Kes EOI

- \* Senarai Kes untuk Tindakan

\* Senarai Kes

**Semakan Kes**

ID Kes : LHDN/AN(S).600-6/4/30(2018-625)(D)

Jenis Pertukaran : Request

Tarikh Surat Permohonan Oleh Negara Pejanji : 17/05/2016

Negara Pejanji : South Korea

Nama Entiti Negara Pejanji : Sehyung George PARK

Maklumbalas Segera Merujuk Kepada : Supek penipuan

Tarikh Luput : 14/08/2018

Catatan : Surat asal dari CA telah dihantar ke MOP Putrajaya.

Kategori : Incoming

Pegawai Kes : DIANA BT SALLEH

Tarikh Terima Kes : 16/05/2018

No. Rujukan Negara Pejanji : 2016-QO-00187

Tahun Taksiran Negara Pejanji : 2011 hingga 2014

Tujuan Percukaian : Siasatan atau dakwaan atas alasan percukaian

Latar Belakang Kes : [MEMORANDUM - FAKTA KES.pdf](#)

**Maklumat Pegawai Pihak Berwajib Berwibawa (Competent Authority) Negara Pejanji**

Nama : Hosun OH

Jawatan : Director

Bahagian & Jabatan : Offshore Compliance Division, NTS

Alamat : 8-14 Noed 6-ro  
Sejong 30128  
Republic of Korea

E-mel : eokorea@ntd.go.kr

No. Telefon : 82442042927

Faks : 82442166068

Perjanjian EOI DTC/TIEA/Multilateral :

**Senarai Entiti Malaysia**


Bil.	Nama	No. Rujukan	Status Audit	Cadangan Audit	Status Sokongan	Status Kes	Cawangan	Tarikh Akhir Dikemaskini
1	GP International Ltd	LHDN/AN(S).600-6/4 /30(2018-625) (D)-1	Tiada Rekod	Audit Meja	Sokong	Indakan Semakan JPC	ENTITI LABUAN	19-12-2018
2	GP Global Ltd	LHDN/AN(S).600-6/4 /30(2018-625) (D)-2	Tiada Rekod	Audit Meja		Indakan Semakan JPC	ENTITI LABUAN	19-12-2018
3	Ryukin Ltd	LHDN/AN(S).600-6/4 /30(2018-625) (D)-3	Tiada Rekod	Audit Meja		Indakan Semakan JPC	LABUAN	19-12-2018
4	EXTRAMAN EMPLOYMENT AGENCY SNO BHD	LHDN/AN(S).600-6/4 /30(2018-625) (D)-4	Tiada Rekod	Audit Luar		Indakan Semakan JPC	LABUAN	19-12-2018

[Kembali](#) [Hantar](#)

Semua Hak Cipta Terpelihara, Hak Cipta © LHDN 2007/PENDAJAN JAN 2014(CH51)

### 2.2.4.1.3 Send case to KPP TCD.

1. Click on 'Hantar' button to send sub-file to KPP TCD.
2. System sent sub-file for both 'Sokong' / 'Tidak Sokong' to KPP TCD.



**LHDN**  
MALAYSIA

Laman Utama Keluar Bantuan

Home Logout Help

HAC1329, AINI AZLIZA BT HAMZAH

Khamis, Januari 10, 2019 4:41:19 pm

**Modul**

**Am**

- \* Halaman Utama
- \* Tukar Kata Laluan
- \* Halaman Utama Jabatan Pematuhan

**Pengurusan Kes Audit**

- \* Senarai Kes
- \* Senarai Kes Tambahan
- \* Penghasilan Kes
- \* Kelulusan Kes
- \* Senarai Rayuan Borang Q
- \* Tambah Kes Audit Meja
- \* Tambah Kes Audit Luar
- \* Halaman Utama Jabatan Pematuhan
- \* Profil Pembayar Cukai
- \* Tambah Kes Audit Meja Kelompok
- \* Saluran Kes Audit Meja
- \* Status Kes Cawangan
- \* Kelulusan Tutup Kes
- \* Status Pembayar Cukai
- \* Tambah Kes Audit Luar Kelompok

**Prestasi**

- \* Prestasi Cawangan
- \* Prestasi Pegawai Audit

**Penyenggaraan Dokumen Audit**

- \* Prestasi Pegawai DLN

**Kes Audit Migrasi**

- \* Senarai Kes Audit (Migrasi)
- \* Canan DLN Kes Audit (Migrasi)

**Pengurusan Kes MDTD**

- \* Canan MDTD

**Laporan Masa Penggunaan SKJ**

- \* Laporan Penggunaan SKJ

**Penyelenggaraan Isu Audit**

- \* Tambah Isu Audit
- \* Tambah Isu Audit Kelompok

**Pengurusan Kes EOI**

- \* Senarai Kes untuk Tindakan

(4)

\* Senarai Kes

**Semakan Kes**

<p>ID Kes : LHDN.AN(S).600-6/4/30(2018-625)(IN)</p> <p>Jenis Pertukaran : Request</p> <p>Tarikh Surat Permohonan Oleh Negara Pejanji : 17/05/2016</p> <p>Negara Pejanji : South Korea</p> <p>Nama Entiti Negara Pejanji : Sehyung George PARK</p> <p>Haklumbalas Segera Merujuk Kepada : Suspek penipuan</p> <p>Tarikh Luput : 14/08/2018</p> <p>Catatan : Surat asal dari CA telah dihantar ke MOP Putrajaya.</p>	<p>Kategori : Incoming</p> <p>Pegawai Kes : DIANA BT SALLEH</p> <p>Tarikh Terima Kes : 16/05/2018</p> <p>No. Rujukan Negara Pejanji : 2016-QO-00187</p> <p>Tahun Taksiran Negara Pejanji : 2011 hingga 2014</p> <p>Tujuan Percukaian : Siasatan atau dakwaan atas alasan percukaian</p> <p>Latar Belakang Kes : <a href="#">MEMORANDUM - FAKTA KES.pdf</a></p>
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**Maklumat Pegawai Pihak Berwajib Berwibawa (Competent Authority) Negara Pejanji**

<p>Nama : Hosun OH</p> <p>Jawatan : Director</p> <p>Bahagian &amp; Jabatan : Offshore Compliance Division, NTS</p> <p>Alamat : 8-14Hoeul 6-ro Sejong 30128 Republic of Korea</p>	<p>E-mel : eokorea@ntd.go.kr</p> <p>No. Telefon : 82442042927</p> <p>Faks : 82442166068</p> <p>Perjanjian EOI DTC/TIEA/Multilateral :</p>
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**Senarai Entiti Malaysia**

Bil.	Nama	No. Rujukan	Status Audit	Cadangan Audit	Status Sokongan	Status Kes	Cawangan	Tarikh Akhir Dikomaskini
1	GP International Ltd	LHDN.AN(S).600-6/4/30(2018-625)(IN)-1	Tiada Rekod	Audit Meja	Sokong	Tindakan Semakan JPC	ENTITI LABUAN	19-12-2018
2	GP Global Ltd	LHDN.AN(S).600-6/4/30(2018-625)(IN)-2	Tiada Rekod	Audit Meja		Tindakan Semakan JPC	ENTITI LABUAN	19-12-2018
3	Ryukin Ltd	LHDN.AN(S).600-6/4/30(2018-625)(IN)-3	Tiada Rekod	Audit Meja		Tindakan Semakan JPC	LABUAN	19-12-2018
4	EXTRAMAN EMPLOYMENT AGENCY SMD BHD	LHDN.AN(S).600-6/4/30(2018-625)(IN)-4	Tiada Rekod	Audit Luar		Tindakan Semakan JPC	LABUAN	19-12-2018

[Hantar](#)

## 2.2.5 User Role: KPP TCD (EOI Supervisor)

### 2.2.5.1 Reject case by master file and sub-file

#### 2.2.5.1.1 Reject case by master file.

1. Login as KPP TCD.
2. Click on Menu ‘Senarai Kes Untuk Tindakan’.

The screenshot shows the CASE MANAGEMENT SYSTEM (CMS) interface. The sidebar menu on the left contains the following items:

- Am
  - \* Halaman Utama
  - \* Tukar Kata Laluan
  - \* Halaman Utama Jabatan Pematuhan
- Pengurusan Kes Audit
  - \* Senarai Kes
  - \* Senarai Kes Tambahan
  - \* Pengagihan Kes
  - \* Kelulusan Kes
  - \* Senarai Rayuan Borang Q
  - \* Tambah Kes Audit Meja
  - \* Tambah Kes Audit Luar
  - \* Halaman Utama Jabatan Pematuhan
  - \* Profil Pembayar Cukai
  - \* Tambah Kes Audit Meja Kelompok
  - \* Saluran Kes Audit Meja
  - \* Status Kes Cawangan
  - \* Kelulusan Tutup Kes
  - \* Status Pembayar Cukai
  - \* Tambah Kes Audit Luar Kelompok
- Prestasi
  - \* Prestasi Cawangan
  - \* Prestasi Pegawai Audit
- Laporan
  - \* Halaman Laporan
- Penyenggaraan Dokumen Audit
  - \* Prestasi Pegawai DLN
- Kes Audit Migrasi
  - \* Senarai Kes Audit (Migrasi)
  - \* Canan DLN Kes Audit (Migrasi)
- Pengurusan Kes MDTD
  - \* Canan MDTD
- Laporan Masa Penggunaan SKJ
  - \* Laporan Penggunaan SKJ
- Penyelenggaraan Isu Audit
  - \* Tambah Isu Audit
  - \* Tambah Isu Audit Kelompok
- 2 Senarai Kes Untuk Tindakan**
  - \* Senarai Kes

The main content area displays a search bar and a table of cases. The table has columns: No, Nama Tugas, Jenis, No Rujukan Cukai, Nama Pembayar Cukai, Tahun Taksiran, Tarikh Agihan, Peringkat, Nama Pegawai, and No Daftar Induk. Below the table, it states "Paparan 0 hingga 0 daripada 0 rekod".

3. View KPP TCD dashboard.
4. Tick respective master file case.
5. Fill up ‘Catatan’ field.  
(Note: Catatan’ field is mandatory if user chose ‘Tidak Lulus’.)

- Click on 'Tidak Lulus' button to reject the case.

**LHDN MYASIA**  
MALAYSIA  
HACLI316, DR. ZAINAL ABIDIN BIN MO YASSIN  
Khamis, Januari 10, 2019 4:47:31 pm

**KES: INCOMING**  
Satu rekod dijumpai.

Bil	ID Kes	Jenis Pertukaran	Nama Entiti Negara Pejanji	Negara Pejanji	Tarikh Terima Kes	Status	Pegawai	Tarikh Terakhir Dikemaskini
1	LHDN\NT1600-614 (132018-463106)	Request	Gary Ballie	Bahamas	09/11/2018	Tindakan Kelulusan JPC	ANGELA LOW SWEE LIAN	10/01/2019

**KES: OUTGOING**

**Tindakan KPP JPC**

Catatan :

Jumlah huruf yang dibenarkan :255

- Selected master file routed back to DIT EOI officer.



### 2.2.5.1.2 Reject case by sub-file.

1. Login as KPP TCD.
2. Click on Menu 'Senarai Kes Untuk Tindakan'.

The screenshot displays the LHDN Case Management System (CMS) interface. The top header includes the LHDN logo, the user name 'HAC1316, DR. ZAINAL ABIDIN BIN MD YASSIN', and the date 'Khamis, Januari 10, 2019 4:45:19 pm'. The main content area features a search bar and a table of tasks. The sidebar menu on the left lists various modules, including 'Pengurusan Kes Audit', 'Prestasi', 'Laporan', 'Kes Audit Migrasi', 'Pengurusan Kes MDTD', 'Laporan Masa Penggunaan SKJ', 'Penyelenggaraan Isu Audit', and 'Pengurusan Kes EOT'. The 'Senarai Kes untuk Tindakan' option under 'Pengurusan Kes EOT' is highlighted with a red box and a green circle with the number 2.

3. View KPP TCD dashboard.

- Select Id case for master file under column 'ID Kes'.

**LHDN MYASIA**  
 MALAYSIA  
 HACL1316, DR. ZAINAL ABIDIN BIN MO YASSIN  
 Khamis, Januari 10, 2019 4:47:31 pm

Laman Utama Pentadbiran Keluar Bantuan

Januari 2019

S M T W T F S  
 1 2 3 4 5  
 6 7 8 9 10 11 12  
 13 14 15 16 17 18 19  
 20 21 22 23 24 25 26  
 27 28 29 30 31

**Modul**  
 Am  
 \* Halaman Utama  
 \* Tukar Kata Laluan  
 \* Halaman Utama Jabatan Pematuhan  
**Pengurusan Kes Audit**  
 \* Senarai Kes  
 \* Senarai Kes Tambahan  
 \* Pengapilhan Kes  
 \* Kelulusan Kes  
 \* Senarai Rayuan Borang Q  
 \* Tambah Kes Audit Meja  
 \* Tambah Kes Audit Luar  
 \* Halaman Utama Jabatan Pematuhan  
 \* Profil Pembayar Cukai  
 \* Tambah Kes Audit Meja Kelompok  
 \* Saluran Kes Audit Meja  
 \* Status Kes Cawangan  
 \* Kelulusan Tutup Kes  
 \* Status Pembayar Cukai  
 \* Tambah Kes Audit Luar Kelompok

**KES: INCOMING**  
 Satu rekod dijumpai.

Bil	ID Kes	Jenis Pertukaran	Nama Entiti Negara Pelanj	Negara Pelanj	Tarikh Terima Kes	Status	Pegawai	Tarikh Terakhir Dikemaskini
1	LHDN/ANTI/006-614 (113/2018-4633/06)	Request	Gary Ballie	Bahamas	09/11/2018	Tindakan Kelulusan JPC	ANGELA LOW SWEE LIAN	10/01/2019

**KES: OUTGOING**  
**Tindakan KPP JPC**  
 Catatan :  
 Jumlah huruf yang dibenarkan :255  
 Lulus Tidak Lulus

- Tick respective sub-file case.
- Fill up 'Catatan' field  
 (Note: Catatan' field is mandatory if the user chose 'Tidak Lulus'.)



7. Click on 'Tidak Lulus' button to reject the case.

**LHDN**  
MALAYSIA  
HACEL316, DR. ZAKIAL ABIDIN BIN MO YASSIN  
Khamis, Januari 10, 2019 4:49:16 pm

**Kelulusan Semakan Kes**

ID Kes : LHDN/AN(T).600-6/4/113(2018-463)(DI)  
Pegawai Kes : ANGELA LOW SWEE LIAN  
Tarikh Surat Permohonan Oleh Negara Pejanji : 06/11/2018  
Tarikh Terima Kes : 09/11/2018  
Negara Pejanji : Bahamas  
No. Rujukan Negara Pejanji : BHM94328328  
Nama Entiti Negara Pejanji : Gary Balle  
Tahun Taksiran Negara Pejanji : 2008 Hingga 2018  
Tarikh Luput : 07/02/2019  
Latar Belakang Kes : [Test Data.docx](#)  
Catatan : Catatan TPK

**Maklumat Pegawai Pihak Berwajib Berwibawa (Competent Authority) Negara Pejanji**

Nama : Hairul Syafiq  
E-mel : syafiq@hdn.com.my  
Jawatan : Pegawai  
No. Telefon : 0145556666  
Bahagian & Jabatan : IT  
Faks : 036678899  
Alamat : Taman Lekas, Bangi.  
Perjanjian EOI DTC/TIEA/Multilateral : Article 5

**Senarai Entiti Malaysia**

**SENARAI KES SUB**  
2 rekod dijumpai, papar semua rekod.

Bil	Nama	No Rujukan	Status Audit	Cadangan Audit	Status Sokongan	Status Kes	Cawangan	Tarikh Terakhir Dikemaskini
1	<a href="#">SABINE HENER</a>	LHDN/AN(T).600-6/4/113(2018-463)(DI)-1	Tiada Rekod	Audit Meja	Sokong	Tindakan Kelulusan JPC	PETALING JAYA	17/11/2018
2	<a href="#">TING HOW HIN</a>	LHDN/AN(T).600-6/4/113(2018-463)(DI)-2	Tiada Rekod	Audit Meja	Sokong	Tindakan Kelulusan JPC	PETALING JAYA	17/11/2018

**Tindakan KPP JPC**


Catatan :

—Kembali

8. Repeat steps number 5-7 for other remaining sub-files.



9. Click on 'Hantar' button to send the sub-file.



**LHDN**  
MALAYSIA

HACL1316, DR. ZAINAL ABIDIN BIN MD YASSIN

Laman Utama Pentadbiran Keluar Bantuan

Khamis, Januari 10, 2019 4:51:11 pm

**Januari 2019**

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

**Modul**

- Am
  - \* Halaman Utama
  - \* Tukar Kata Laluan
  - \* Halaman Utama Jabatan Pematuhan
- Pengurusan Kes Audit
  - \* Senarai Kes
  - \* Senarai Kes Tambahan
  - \* Pengapahan Kes
  - \* Kelulusan Kes
  - \* Senarai Rayuan Borang Q
  - \* Tambah Kes Audit Meja
  - \* Tambah Kes Audit Luar
  - \* Halaman Utama Jabatan Pematuhan
  - \* Profil Pembayar Cukai
  - \* Tambah Kes Audit Meja Kelompok
  - \* Saluran Kes Audit Meja
  - \* Status Kes Cawangan
  - \* Kelulusan Tutup Kes
  - \* Status Pembayar Cukai
  - \* Tambah Kes Audit Luar Kelompok
- Prestasi
  - \* Prestasi Cawangan
  - \* Prestasi Pegawai Audit
- Laporan
  - \* Halaman Laporan
- Penyenggaraan Dokumen Audit
  - \* Prestasi Pegawai DLN
- Kes Audit Migrasi
  - \* Senarai Kes Audit (Migrasi)
  - \* Cawanan DLN Kes Audit (Migrasi)
- Pengurusan Kes MDTD
  - \* Cawanan MDTD
- Laporan Masa Penggunaan SKJ
  - \* Laporan Penggunaan SKJ
- Penyelenggaraan Isu Audit
  - \* Tambah Isu Audit
  - \* Tambah Isu Audit Kelompok
- Pengurusan Kes EOI
  - \* Senarai Kes untuk Tindakan
  - \* Senarai Kes

### Kelulusan Semakan Kes

ID Kes	: LHDN.AN(T).600-6/4/113(2018-463)(D0)	Pegawai Kes	: ANGELA LOW SWEE LIAN
Tarikh Surat Permohonan Oleh Negara Pejanji	: 06/11/2018	Tarikh Terima Kes	: 09/11/2018
Negara Pejanji	: Bahamas	No. Rujukan Negara Pejanji	: BHM94328328
Nama Entiti Negara Pejanji	: Gary Balle	Tahun Taksiran Negara Pejanji	: 2008 Hingga 2018
Tarikh Luput	: 07/02/2019	Latar Belakang Kes	: <a href="#">Test Data.docx</a>
Catatan	: Catatan TPK		

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### Maklumat Pegawai Pihak Berwajib Berwibawa (Competent Authority) Negara Pejanji

Nama	: Hairul Syafiq	E-mel	: syafiq@hdn.com.my
Jawatan	: Pegawai	No. Telefon	: 0145556666
Bahagian & Jabatan	: IT	Faks	: 036678899
Alamat	: Taman Lekas, Bangi.	Perjanjian EOI DTC/TIEA/Multilateral	: Article 5

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### Senarai Entiti Malaysia

**SENARAI KES SUB**  
2 rekod dijumpai, papir semua rekod.

Bil	Nama	No Rujukan	Status Audit	Cadangan Audit	Status Sokongan	Status Kes	Cawangan	Tarikh Terakhir Dikemaskini
1	<a href="#">SABINE HENER</a>	LHDN.AN(T).600-6/4/113(2018-463)(IN)-1	Tiada Rekod	Audit Meja	Sokong	Semakan Semula	PETALING JAYA	17/11/2018
2	<a href="#">TING HOW HIN</a>	LHDN.AN(T).600-6/4/113(2018-463)(IN)-2	Tiada Rekod	Audit Meja	Sokong	Semakan Semula	PETALING JAYA	17/11/2018

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**Tindakan KPP JPC**

tidak lulus

Catatan :

Jumlah huruf yang dibenarkan :255

[Kembali](#)

9

Hantar

10. Sub-file routed back to DIT EOI officer if there is any sub-file rejected

## 2.2.5.2 Approval by master file and sub-file

### 2.2.5.2.1 Approve case by master file.

1. Login as KPP TCD.
2. Click on Menu 'Senarai Kes Untuk Tindakan'.

The screenshot shows the LHDN Case Management System (CMS) dashboard. The sidebar menu on the left lists various modules, including 'Senarai Kes Untuk Tindakan' (Case List for Action), which is highlighted with a red box and a green circle containing the number '2'. The main area displays a 'Senarai Tugas' (Task List) table with columns for No, Nama Tugas, Jenis, No Rujukan Cukai, Nama Pembayar Cukai, Tahun Taksiran, Tarikh Agihan, Peringkat, Nama Pegawai, and No Daftar Induk. The table is currently empty, showing 'Papar 0 hingga 0 daripada 0 rekod' (Display 0 to 0 of 0 records). The dashboard also includes a calendar for January 2019, a greeting 'Selamat Datang, DR. ZAINAL ABIDIN BIN MD YASSIN', and a search bar.

3. View KPP TCD dashboard.
4. Tick respective master file case.
5. Fill up 'Catatan' field.

- Click on 'Lulus' button to approve the case.

**LHDN MALAYSIA**  
HAC1316, DR. ZAINAL ABIDIN BIN MO YASSIN

Laman Utama Pentadiran Keluar Bantuan

Khamis, Januari 10, 2019 4:47:31 pm

**KES: INCOMING**  
Satu rekod dijumpai.

ID Kes	Jenis Pertukaran	Nama Entiti Negara Peanji	Negara Peanji	Tarikh Terima Kes	Status	Pegawai	Tarikh Terakhir Dikemaskini
LHDN/ANNT/002-0/4 (113/2018-463/0N)	Request	Gary Ballie	Bahamas	09/11/2018	Tindakan Kelulusan JPC	ANGELA LOW SWEE LIAN	10/01/2019

**KES: OUTGOING**

Tindakan KPP JPC

Catatan :

Jumlah huruf yang dibenarkan :255

**Lulus** Tidak Lulus

- Selected master file sent to Branch Audit Manager.



### 2.2.5.2.2 Approve case by sub-file.

1. Login as KPP TCD.
2. Click on Menu 'Senarai Kes Untuk Tindakan'.

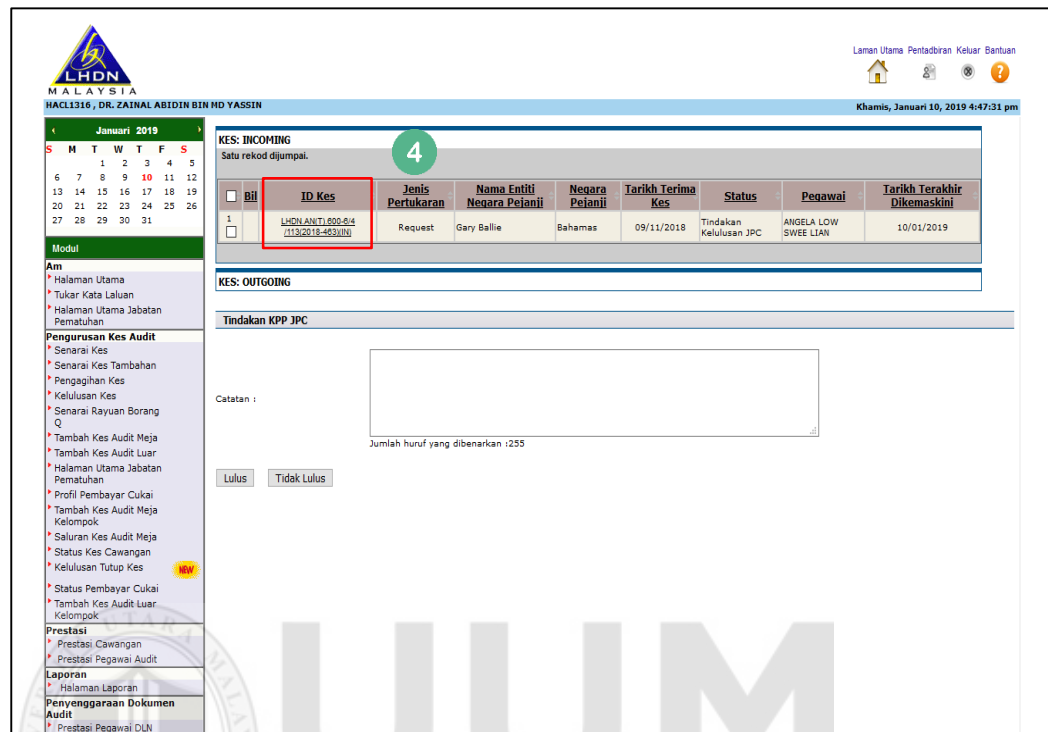
The screenshot shows the LHDN Case Management System (CMS) interface. The sidebar menu on the left contains the following items:

- Am
  - \* Halaman Utama
  - \* Tukar Kata Laluan
  - \* Halaman Utama Jabatan Pematuhan
- Pengurusan Kes Audit
  - \* Senarai Kes
  - \* Senarai Kes Tambahan
  - \* Pengagihan Kes
  - \* Kelulusan Kes
  - \* Senarai Rayuan Borang Q
  - \* Tambah Kes Audit Meja
  - \* Tambah Kes Audit Luar
  - \* Halaman Utama Jabatan Pematuhan
  - \* Profil Pembayar Cukai
  - \* Tambah Kes Audit Meja Kelompok
  - \* Saluran Kes Audit Meja
  - \* Status Kes Cawangan
  - \* Kelulusan Tutup Kes
  - \* Status Pembayar Cukai
  - \* Tambah Kes Audit Luar Kelompok
- Prestasi
  - \* Prestasi Cawangan
  - \* Prestasi Pegawai Audit
- Laporan
  - \* Halaman Laporan
- Penyenggaraan Dokumen Audit
  - \* Prestasi Pegawai DUN
- Kes Audit Migrasi
  - \* Senarai Kes Audit (Migrasi)
  - \* Canan DUN Kes Audit (Migrasi)
- Pengurusan Kes MDTD
  - \* Canan MDTD
- Laporan Masa Penggunaan SKJ
  - \* Laporan Penggunaan SKJ
- Penyelenggaraan Isu Audit
  - \* Tambah Isu Audit
  - \* Tambah Isu Audit Kelompok
- Pengurusan Kes F01**
  - \* Senarai Kes untuk Tindakan**
  - \* Senarai Kes

The main content area displays a 'Senarai Tugas' (Task List) table with the following columns: No, Nama Tugas, Jenis, No Rujukan Cukai, Nama Pembayar Cukai, Tahun Taksiran, Tarikh Agihan, Peringkat, Nama Pegawai, and No Daftar Induk. The table shows 0 records.

Copyright notice: Semua Hak Cipta Terpelihara, Hak Cipta © LHDNH 2007/PINDAAN JAN 2014(CHS1)

3. View KPP TCD dashboard.
4. Select Id case for master file under column 'ID Kes'.




The screenshot shows the KPP TCD dashboard interface. On the left is a sidebar menu with various options like 'Am', 'Pengurusan Kes Audit', 'Prestasi', 'Laporan', and 'Penyenggaraan Dokumen Audit'. The main area displays a table of cases under the heading 'KES: INCOMING'. A red box highlights the 'ID Kes' column, and a green circle with the number '4' is placed over it. The table has columns for 'ID Kes', 'Jenis Pertukaran', 'Nama Entiti Negara Pejanji', 'Negara Pejanji', 'Tarikh Terima Kes', 'Status', 'Pegawai', and 'Tarikh Terakhir Dikemaskini'. One case is listed with ID 'LHDN/ANTI/000-6/4 (119-2018-463/00)', type 'Request', entity 'Gary Ballie', country 'Bahamas', date '09/11/2018', status 'Tindakan Kelulusan JPC', officer 'ANGELA LOW SWEE LIAN', and date '10/01/2019'. Below the table is a section for 'KES: OUTGOING' and a 'Tindakan KPP JPC' section with a text area for 'Catatan' and a 'Lulus' button.

ID Kes	Jenis Pertukaran	Nama Entiti Negara Pejanji	Negara Pejanji	Tarikh Terima Kes	Status	Pegawai	Tarikh Terakhir Dikemaskini
LHDN/ANTI/000-6/4 (119-2018-463/00)	Request	Gary Ballie	Bahamas	09/11/2018	Tindakan Kelulusan JPC	ANGELA LOW SWEE LIAN	10/01/2019

5. Tick respective sub-file case.
6. Fill up 'Catatan' field.

7. Click on 'Lulus' button to approve the case.



**MALAYSIA**  
HACL1316, DR. ZAINAL ABIDIN BIN MD YASSIN

Laman Utama Pentadbiran Keluar Bantuan

Khamis, Januari 10, 2019 4:49:16 pm

**Januari 2019**

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

**Modul**

- Am
  - \* Halaman Utama
  - \* Tukar Kata Laluan
  - \* Halaman Utama Jabatan Pematuhan
- Pengurusan Kes Audit
  - \* Senarai Kes
  - \* Senarai Kes Tambahan
  - \* Pengagihan Kes
  - \* Kelulusan Kes
  - \* Senarai Rayuan Borang Q
  - \* Tambah Kes Audit Meja
  - \* Tambah Kes Audit Luar
  - \* Halaman Utama Jabatan Pematuhan
  - \* Profil Pembayar Cukai
  - \* Tambah Kes Audit Meja Kelompok
  - \* Saluran Kes Audit Meja
  - \* Status Kes Cawangan
  - \* Kelulusan Tutup Kes
  - \* Status Pembayar Cukai
  - \* Tambah Kes Audit Luar Kelompok
- Prestasi
  - \* Prestasi Cawangan
  - \* Prestasi Pegawai Audit
- Laporan
  - \* Halaman Laporan
- Penyenggaraan Dokumen Audit
  - \* Prestasi Pegawai DLN
- Kes Audit Migrasi
  - \* Senarai Kes Audit (Migrasi)
  - \* Cawanan DLN Kes Audit (Migrasi)
- Pengurusan Kes MDTD
  - \* Cawanan MDTD
- Laporan Masa Penggunaan SKJ
  - \* Laporan Penggunaan SKJ
- Penyelenggaraan Isu Audit
  - \* Tambah Isu Audit
  - \* Tambah Isu Audit Kelompok
- Pengurusan Kes EOI
  - \* Senarai Kes untuk Tindakan
  - \* Senarai Kes

### Kelulusan Semakan Kes

ID Kes : LHDN.AN(T).600-6/4/113(2018-463)(IN)

Tarikh Surat Permohonan Oleh Negara Pejanji : 06/11/2018

Negara Pejanji : Bahamas

Nama Entiti Negara Pejanji : Gary Balle

Tarikh Luput : 07/02/2019

Catatan : Catatan TPK

Pegawai Kes : ANGELA LOW SWEE LIAN

Tarikh Terima Kes : 09/11/2018

No. Rujukan Negara Pejanji : BHM94328328

Tahun Taksiran Negara Pejanji : 2008 Hingga 2018

Latar Belakang Kes : [Test Data.docx](#)

### Maklumat Pegawai Pihak Berwajib Berwibawa (Competent Authority) Negara Pejanji

Nama	: Hairul Syafiq	E-mel	: syafiq@hdn.com.my
Jawatan	: Pegawai	No. Telefon	: 0145556666
Bahagian & Jabatan	: IT	Faks	: 036678899
Alamat	: Taman Lekas, Bangi.	Perjanjian EOI DTC/TIEA/Multilateral	: Article 5

### Senarai Entiti Malaysia

**SEHARAI KES SUB**  
2 rekod dijumpai, papir semua rekod.


<input type="checkbox"/> Bil	Nama	No Rujukan	Status Audit	Cadangan Audit	Status Sokongan	Status Kes	Cawangan	Tarikh Terakhir Dikemaskini
<input type="checkbox"/> 1	<a href="#">SABINE HENER</a>	LHDN.AN(T).600-6/4/113(2018-463)(IN)-1	Tiada Rekod	Audit Meja	Sokong	Tindakan Kelulusan JPC	PETALING JAYA	17/11/2018
<input type="checkbox"/> 2	<a href="#">TING HOW HIN</a>	LHDN.AN(T).600-6/4/113(2018-463)(IN)-2	Tiada Rekod	Audit Meja	Sokong	Tindakan Kelulusan JPC	PETALING JAYA	17/11/2018

### Tindakan KPP JPC

Catatan :

8. Repeat steps number 5-7 for other remaining sub-files.

9. Click on 'Hantar' button to send the sub-file.



**LHDN**  
MALAYSIA

HACLI316, DR. ZAINAL ABIDIN BIN MD YASSIN

Laman Utama Pentadbiran Keluar Bantuan

Khamis, Januari 10, 2019 5:03:38 pm

Januari 2019

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Modul

**Am**

- Halaman Utama
- Tukar Kata Laluan
- Halaman Utama Jabatan Pematuhan

**Pengurusan Kes Audit**

- Senarai Kes
- Senarai Kes Tambahan
- Pengagihan Kes
- Kelulusan Kes
- Senarai Rayuan Borang Q
- Tambah Kes Audit Meja
- Tambah Kes Audit Luar
- Halaman Utama Jabatan Pematuhan
- Profil Pembayar Cukai
- Tambah Kes Audit Meja Kelompok
- Saluran Kes Audit Meja
- Status Kes Cawangan
- Kelulusan Tutup Kes
- Status Pembayar Cukai
- Tambah Kes Audit Luar Kelompok

**Prestasi**

- Prestasi Cawangan
- Prestasi Pegawai Audit

**Laporan**

- Halaman Laporan

**Penyenggaraan Dokumen Audit**

- Prestasi Pegawai DUN

**Kes Audit Migrasi**

- Senarai Kes Audit (Migrasi)
- Canan DUN Kes Audit (Migrasi)

**Pengurusan Kes MDTD**

- Canan MDTD

**Laporan Masa Penggunaan SKJ**

- Laporan Penggunaan SKJ

**Penyenggaraan Isu Audit**

- Tambah Isu Audit
- Tambah Isu Audit Kelompok

**Pengurusan Kes EOI**

- Senarai Kes untuk Tindakan
- Senarai Kes

### Kelulusan Semakan Kes

ID Kes : LHDN.AN(T).600-6/4/113(2018-463)(D)

Tarikh Surat Permohonan Oleh Negara Pejanji : 06/11/2018

Negara Pejanji : Bahamas

Nama Entiti Negara Pejanji : Gary Balle

Tarikh Luput : 07/02/2019

Catatan : Catatan TPK

Pegawai Kes : ANGELA LOW SWEE LIAN

Tarikh Terima Kes : 09/11/2018

No. Rujukan Negara Pejanji : BH494328328

Tahun Taksiran Negara Pejanji : 2008 Hingga 2018

Latar Belakang Kes : [Test Data.docx](#)

### Maklumat Pegawai Pihak Berwajib Berwajib (Competent Authority) Negara Pejanji

Nama : Hairul Syafiq

Jawatan : Pegawai

Bahagian & Jabatan : IT

Alamat : Taman Lekas, Bangi.

E-mel : syafiq@lhdn.com.my

No. Telefon : 0145556666

Faks : 036678899

Perjanjian EOI DTC/TIEA/Multilateral : Article 5

### Senarai Entiti Malaysia

#### SENARAI KES SUB

2 rekod dijumpai, papir semua rekod.

Bil	Nama	No Rujukan	Status Audit	Cadangan Audit	Status Sokongan	Status Kes	Cawangan	Tarikh Terakhir Dikemaskini
1	<a href="#">SABINE HEVER</a>	LHDN.AN(T).600-6/4/113(2018-463)(D)-1	Tiada Rekod	Audit Meja	Sokong	Semakan Semula	PETALING JAYA	17/11/2018
2	<a href="#">TING HOW HIN</a>	LHDN.AN(T).600-6/4/113(2018-463)(D)-2	Tiada Rekod	Audit Meja	Sokong	Semakan Semula	PETALING JAYA	17/11/2018

#### Tindakan KPP JPC

Catatan : lulus

Jumlah huruf yang dibenarkan :250

9

[Hantar](#)

[Kembali](#)

Semua Hak Cipta Terpelihara, Hak Cipta © LHDN 2007/PINDAAN JAN 2014(CH51)

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## 2.2.6 User Role: Branch Audit Manager

### 2.2.6.1 Allocation of case to Branch Auditor.

1. Login as Branch Audit Manager.
2. Click on Menu 'Senarai Kes Untuk Tindakan'.

**Senarai Kes Untuk Tindakan**

No	Nama Tugas	Jenis	No Rujukan Cukai	Nama Pembayar Cukai	Tahun Taksiran	Tahun Agihan	Peringkat	Nama Pegawai	No Daftar Induk
1	LHDN (ANTI-000-0-4-98/2018-480000-1)	Meja	21375790070	WOON JI SIM	2008	0	C	BPJX1004	06/12/2018




3. View Branch Audit Manager's dashboard.
4. Select Id case for master file under column 'ID Kes'.

**KES: INCOMING**  
15 rekod dijumpai, papir rekod dari 1 h

Bil	ID Kes	Jenis Pertukaran	Nama Entiti Negara	Negara Pejanji	Tarikh Terima Kes	Status	Pegawai	Tarikh Terakhir Dikemaskini
1	HON/ANTI/000-0/4 (64/2018-582/IN)	Request	MURNI SATU	Albania	05/12/2018	Tindakan Cawangan		06/12/2018
2	HON/ANTI/000-0/4 (65/2018-533/IN)	Request	Kirin Ranjit	Argentina	01/12/2018	Tindakan Cawangan		12/12/2018
3	HON/ANTI/000-0/4 (66/2018-461/IN)	Request	Terry John	Armenia	15/11/2018	Tindakan Cawangan		07/12/2018
4	HON/ANTI/000-0/4 (68/2018-493/IN)	Request	Kassim Hasim	Armenia	13/11/2018	Tindakan Cawangan		18/11/2018
5	HON/ANTI/000-0/4 (68/2018-513/IN)	Request	ARGUS PERHAPH	Armenia	20/11/2018	Tindakan Cawangan		29/11/2018
6	HON/ANTI/000-0/4 (68/2018-515/IN)	Request	HARITH JOHNSON	Armenia	26/11/2018	Tindakan Cawangan		29/11/2018
7	HON/ANTI/000-0/4 (68/2018-477/IN)	Request	Fedrick Lunar	Armenia	12/11/2018	Tindakan Cawangan		17/11/2018
8	HON/ANTI/000-0/4 (12/2018-532/IN)	Request	Steve Fenner	Australia	16/10/2018	Tindakan Cawangan		05/12/2018
9	HON/ANTI/000-0/4 (12/2018-580/IN)	Request	Allan McCoy	Australia	07/07/2018	Tindakan Cawangan		12/12/2018
10	HON/ANTI/000-0/4 (11/2018-468/IN)	Request	Hamidi Ronny	Bahamas	07/11/2018	Tindakan Cawangan		18/11/2018

5. View list of sub-files at 'Senarai Entiti Malaysia' section.
6. Choose respective auditor under column 'Pegawai Audit'.
7. Fill up 'Catatan' field.
8. Repeat steps number 5-7 for other remaining sub-files.

9. Click on 'Agih' button to delegate a case to Branch Auditor.



**LHDN**  
MALAYSIA

Laman Utama Pentadbiran Keluar Bantuan

Khamis, Januari 10, 2019 5:13:56 pm

**Januari 2019**

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

**Modul**

**Am**

- \* Halaman Utama
- \* Tukar Kata Laluan

**Pengurusan Kes Audit**

- \* Senarai Kes
- \* Senarai Kes Tambahan
- \* Pengagihan Kes
- \* Pemindahan Kes
- \* Senarai Rayuan Borang Q
- \* Tambah Ahli Kumpulan Audit
- \* Tambah Kes Audit Meja
- \* Tambah Kes Audit Luar
- \* Profil Pembayar Cukai
- \* Tambah Kes Audit Meja Kelompok
- \* Status Pembayar Cukai
- \* Sistem Pengurusan Dokumen(DMS)
- \* Carian Pembayar Cukai (STS)
- \* Pendaftaran dan Pengagihan Borang Q
- \* Tambah Kes Audit Luar Kelompok

**Prestasi**

- \* Prestasi Pegawai Audit

**Penyelenggaraan Kes**

- \* Tambah Kes Kelompok Audit Meja Pengesanan

**Laporan**

- \* Halaman Laporan

**Penyenggaraan Dokumen Audit**

- \* Penyenggaraan Dokumen Audit
- \* Prestasi Pegawai DLN

**Kes Audit Migrasi**

- \* Senarai Kes Audit (Migrasi)
- \* Carian DLN Kes Audit (Migrasi)

**Pengurusan Kes MDTD**

- \* Carian MDTD

**Laporan Masa Penggunaan SKJ**

- \* Laporan Penggunaan SKJ

**Pengurusan Kes EOI**

- \* Senarai Kes untuk Tindakan

**Laporan dan Statistik**

- \* Senarai Kes
- \* Senarai Laporan

### Tindakan Agihan Audit Cawangan

ID Kes	: LHDN\AN(T).600-6/4/64(2018-582)(D)	Kategori	: Incoming
Jenis Pertukaran	: Request	Pegawai Kes	: ANGELA LOW SWEE LIAN
Tarikh Surat Permohonan Oleh Negara Pejanji	: 14/10/2018	Tarikh Terima Kes	: 05/12/2018
Negara Pejanji	: Albania	No. Rujukan Negara Pejanji	: A3523
Nama Entiti Negara Pejanji	: MURNI SATU	Tahun Taksiran Negara Pejanji	: 2000 Hingga 2018
Maklumbalas Segera Merujuk Kepada	: Suspek penipuan	Tujuan Percukaian	: Pengambilan dan penguatkuasaan tuntutan cukai
	: Sebab-sebab lain:		: Sebab-sebab lain:
Tarikh Luput	: 05/03/2019	Latar Belakang Kes	: <a href="#">Test.txt</a>
Catatan	: TEST 1		

### Maklumat Pegawai Pihak Berwajib Berwibawa (Competent Authority) Negara Pejanji

Nama	: Lisa Ismail	E-mel	: lisa@gmail.com
Jawatan	: Pegawai	No. Telefon	: 0137890965
Bahagian & Jabatan	: IT	Faks	: 01234556789
Alamat	: Jalan jalan	Perjanjian EOI DTC/TIEA/Multilateral	: Article 27
	: Taman Sutera		
	: Petaling Jaya		

#### Senarai Entiti Malaysia

Bil.	Nama	No. Rujukan	Status Audit	Cadangan Audit	Status Kes	Pegawai Audit
1	NG	LHDN\AN(T).600-6/4/64(2018-582)(D)-1	Tiada Rekod	Tanpa Audit	Lulus DTC	Sila Pilih

#### Tindakan Pengurus Audit Cawangan

Catatan

Jumlah huruf yang dibenarkan :255

←Kembali
**Agih**

## 2.2.7 User Role: Branch Auditor

### 2.2.7.1 Provide requested information

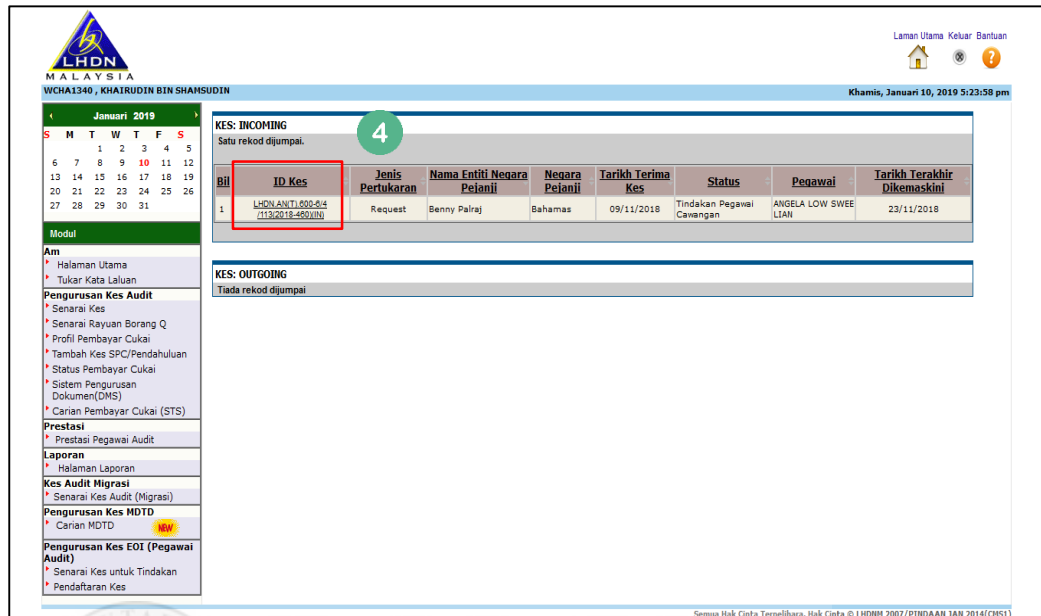
1. Login as Branch Auditor using the existing CMS ID.
2. Click on Menu 'Senarai Kes Untuk Tindakan'.

**Senarai Kes untuk Tindakan**

No Rujukan Cukai	Nama Pembayar Cukai	Tahun Taksiran	Tarikh IP	Tarikh Agihan	No Daftar Induk	Sebab
2287224080	POR CHOON HOCK	2005	22/05/2008	19/06/2008	25/OG/AM/2008/3606	3, 4, 15
2287803031	-	2005	22/05/2008	19/06/2008	25/OG/AM/2008/3609	3, 4, 15
2287804010	LIM YOOK HOI @ LIM YOKE FOH	2004	22/05/2008	19/06/2008	25/OG/AM/2008/3672	3, 4, 15
2287804010	LIM YOOK HOI @ LIM YOKE FOH	2005	22/05/2008	19/06/2008	25/OG/AM/2008/3675	3, 4, 15
2287803100	LEE CHOW	2004	22/05/2008	19/06/2008	25/OG/AM/2008/3678	3, 4, 15
2288453000	ABD RAHIM BIN RAMLI	2004	22/05/2008	19/06/2008	25/OG/AM/2008/3681	3, 4, 15
2289500030	PANG YIN SANG @ PAN FUI KIM	2004	22/05/2008	19/06/2008	25/OG/AM/2008/3684	3, 4, 15
2289807070	PING AH LAN @ FONG PAI YUEN	2005	22/05/2008	19/06/2008	25/OG/AM/2008/3690	3, 4, 15
2290201001	PHUA KOI HUA	2005	22/05/2008	19/06/2008	25/OG/AM/2008/3693	3, 4, 15
2290504011	-	2004	22/05/2008	19/06/2008	25/OG/AM/2008/3696	3, 4, 15
2290809001	LIM SIEW WAH	2005	22/05/2008	19/06/2008	25/OG/AM/2008/3699	3, 4, 15
2290900010	-	2006	22/05/2008	19/06/2008	25/OG/AM/2008/3702	3, 4, 15
3178481000	TAM KIM FOOK	2007	25/05/2008	19/06/2008	25/OG/AM/2008/7014	1, 4
3181180080	TAN POH SANG	2007	25/05/2008	19/06/2008	25/OG/AM/2008/7026	0, 5
4432227001	ANNETTE MALATHI A/P P RAYAPPAN	2007	25/05/2008	19/06/2008	25/OG/AM/2008/8572	0, 5
3028801080	WAN KAM SUN	2007	02/07/2008	02/07/2008	25/OG/AM/2008/19870	0, 5
3079503000	CHAI KOK LEOING	2007	02/07/2008	02/07/2008	25/OG/AM/2008/19891	1, 5
2089071101	CHAN YIN LING	2007	02/07/2008	02/07/2008	25/OG/AM/2008/19894	1, 4
3109543071	-	2007	02/07/2008	02/07/2008	25/OG/AM/2008/19900	1, 4
3119087011	WAN SURAYA BT WAN AHMAD NASIRY	2007	02/07/2008	02/07/2008	25/OG/AM/2008/19924	0, 5
3123600030	HONG SIANG POH	2007	02/07/2008	02/07/2008	25/OG/AM/2008/19933	0, 5
3170445000	-	2007	02/07/2008	02/07/2008	25/OG/AM/2008/19972	0, 5, 9
3183650001	SARATON BT KASIMEN	2007	02/07/2008	02/07/2008	25/OG/AM/2008/20029	0, 5
3200870001	TAMILSELVI A/P MUNISAMY	2007	02/07/2008	02/07/2008	25/OG/AM/2008/20082	0, 5
3282800002	NOR FAIZAH BINTI ABDUL WAHAB	2007	02/07/2008	02/07/2008	25/OG/AM/2008/20074	0, 5
3178930001	TERESA TAN MEI LING	2007	02/07/2008	04/07/2008	25/OG/AM/2008/22951	0, 5
3191703000	-	2007	02/07/2008	04/07/2008	25/OG/AM/2008/22978	0, 5
3193110031	NORMAH BT JAFFAR	2007	02/07/2008	04/07/2008	25/OG/AM/2008/22981	0, 5
3376920001	TAN GUAT TIAN	2007	02/07/2008	04/07/2008	25/OG/AM/2008/23116	0, 5
3378716001	YAP YAT FUNG	2007	02/07/2008	04/07/2008	25/OG/AM/2008/23119	0, 5, 8

Paparan 1 hingga 30 daripada 47 rekod

- View Audit dashboard.
- Select Id case for master file under column 'ID Kes'.



**LHDN**  
MALAYSIA  
WCHAI340, KHAIRUDIN BIN SHAMSUDIN

Khamis, Januari 10, 2019 5:23:58 pm

**KES: INCOMING**  
Satu rekod dijumpai.

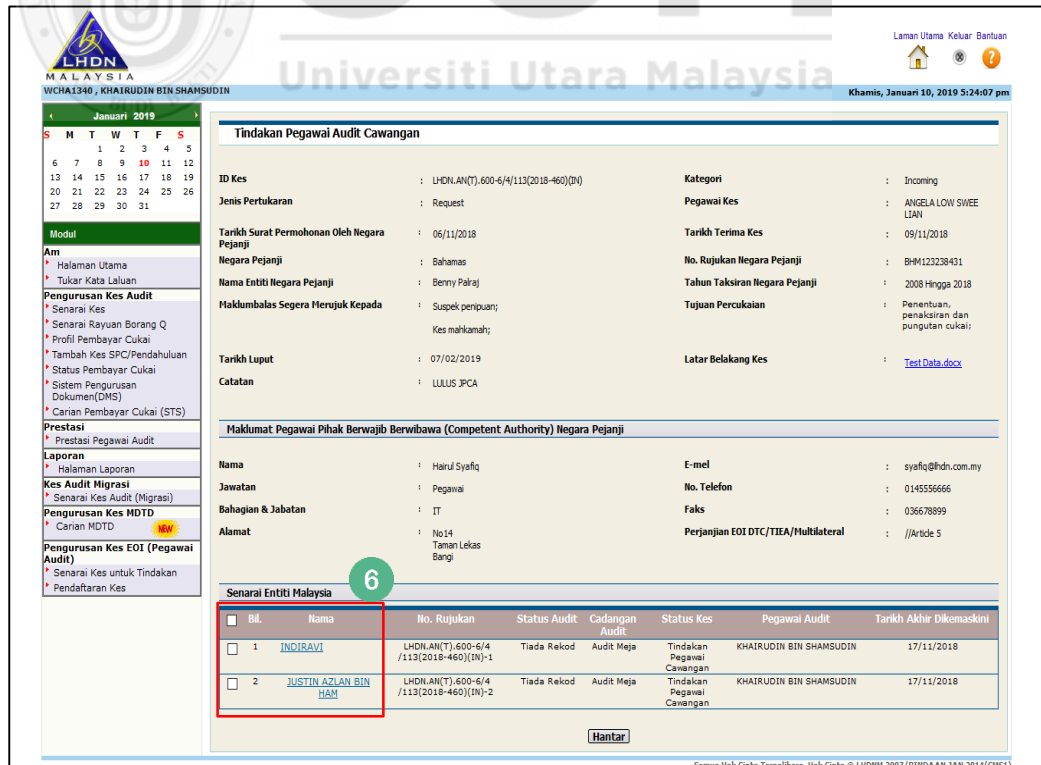
Bil	ID Kes	Jenis Pertukaran	Nama Entiti Negara Pejanji	Negara Pejanji	Tarikh Terima Kes	Status	Pegawai	Tarikh Terakhir Dikemaskini
1	LHDN.AN(T).600-6/4 /113(2018-460)(N)	Request	Benny Palraj	Bahamas	09/11/2018	Tindakan Pegawai Cawangan	ANGELA LOW SWEE LIAN	23/11/2018

**KES: OUTGOING**  
Tiada rekod dijumpai

**Modul**  
Am  
\* Halaman Utama  
\* Tukar Kata Laluan  
Pengurusan Kes Audit  
\* Senarai Kes  
\* Senarai Rayuan Borang Q  
\* Profil Pembayar Cukai  
\* Tambah Kes SPC/Pendahuluan  
\* Status Pembayar Cukai  
\* Sistem Pengurusan Dokumen(DMS)  
\* Carian Pembayar Cukai (STS)  
Prestasi  
\* Prestasi Pegawai Audit  
Laporan  
\* Halaman Laporan  
Kes Audit Migrasi  
\* Senarai Kes Audit (Migrasi)  
Pengurusan Kes MDT  
\* Carian MDT  
Pengurusan Kes EOI (Pegawai Audit)  
\* Senarai Kes untuk Tindakan  
\* Pendaftaran Kes

Semua Hak Cipta Terpelihara. Hak Cipta © LHDN 2007/PINDAAN JAN 2014(CHS1)

- View list of sub-files.
- Select respective sub-file case under column 'Nama'.



**LHDN**  
MALAYSIA  
WCHAI340, KHAIRUDIN BIN SHAMSUDIN

Khamis, Januari 10, 2019 5:24:07 pm

**Tindakan Pegawai Audit Cawangan**

ID Kes : LHDN.AN(T).600-6/4/113(2018-460)(N)  
Jenis Pertukaran : Request  
Kategori : Incoming  
Pegawai Kes : ANGELA LOW SWEE LIAN  
Tarikh Surat Permohonan Oleh Negara Pejanji : 06/11/2018  
Tarikh Terima Kes : 09/11/2018  
Negara Pejanji : Bahamas  
No. Rujukan Negara Pejanji : BHM123238431  
Nama Entiti Negara Pejanji : Benny Palraj  
Tahun Taksiran Negara Pejanji : 2008 Hingga 2018  
Maklumbalas Segera Merujuk Kepada : Suspek penipuan; Kes mahkamah;  
Tujuan Percubaan : Penentuan, pelaksanaan dan pungutan cukai;  
Tarikh Luput : 07/02/2019  
Latar Belakang Kes : [Test Data.docx](#)  
Catatan : LULUS JPCA

**Maklumat Pegawai Pihak Berwajib Berwibawa (Competent Authority) Negara Pejanji**

Nama : Hairul Syafiq  
E-mel : syafiq@hdn.com.my  
Jawatan : Pegawai  
No. Telefon : 0145556666  
Bahagian & Jabatan : IT  
Faks : 036678899  
Alamat : No14 Taman Lekas Bangi  
Perjanjian EOI DTC/TIEA/Multilateral : //Artide 5

**Senarai Entiti Malaysia**

Bil.	Nama	No. Rujukan	Status Audit	Cadangan Audit	Status Kes	Pegawai Audit	Tarikh Akhir Dikemaskini
1	INDIRAVI	LHDN.AN(T).600-6/4 /113(2018-460)(N)-1	Tiada Rekod	Audit Meja	Tindakan Pegawai Cawangan	KHAIRUDIN BIN SHAMSUDIN	17/11/2018
2	JUSTIN AZLAN BIN HAN	LHDN.AN(T).600-6/4 /113(2018-460)(N)-2	Tiada Rekod	Audit Meja	Tindakan Pegawai Cawangan	KHAIRUDIN BIN SHAMSUDIN	17/11/2018

**Hantar**

Semua Hak Cipta Terpelihara. Hak Cipta © LHDN 2007/PINDAAN JAN 2014(CHS1)

7. Fill up these fields:

- Jenis Maklumat Diminta
- Cadangan
- Catatan

8. Click on 'Simpan' button.

9. Repeat steps number 5-9 for other remaining sub-files.

Senarai Kes untuk Tindakan

Pendaftaran Kes

Senarai Entiti Malaysia

Bil.	Nama	No. Rujukan	Status Audit	Cadangan Audit	Status Kes	Pegawai Audit	Tarikh Akhir Dikemaskini
<input type="checkbox"/> 1	<a href="#">INDIRAVI</a>	LHDN/AN(T).600-6/4 /113(2018-460)(IN)-1	Tiada Rekod	Audit Meja	Tindakan Pegawai Cawangan	KHAIRUDIN BIN SHAMSUDIN	17/11/2018
<input type="checkbox"/> 2	<a href="#">JUSTIN AZLAN BIN HAM</a>	LHDN/AN(T).600-6/4 /113(2018-460)(IN)-2	Tiada Rekod	Audit Meja	Tindakan Pegawai Cawangan	KHAIRUDIN BIN SHAMSUDIN	17/11/2018

Hantar

Maklumat Entiti Malaysia (Sub)

Kategori

: Individu

Status Audit

: Tiada Rekod

Nama

: INDIRAVI

Alamat

: NO 1 JALAN LUMUT

No. Rujukan Cukai

: 11439516001

No. Pengenalalan

: 699

Cawangan

: CHERAS

Poskod

: 43207

Tindakan Pegawai Audit Cawangan

Jenis Maklumat Diminta

: Ownership Information

☒ Legal

☒ Beneficial

[Test Data.docx](#)

[Lampiran](#)

Tiada fail.

[Lampiran](#)

Tiada fail.

: Banking information

☒ Bank Account Statements

☒ Opening of Bank Account Forms

☐ Related KYC documents in respect of the bank accounts

[Lampiran](#)

Tiada fail.

[Test Data.docx](#)

[Lampiran](#)

Tiada fail.

[Lampiran](#)

Tiada fail.

[Lampiran](#)

Tiada fail.

Cadangan

: ☐ Tutup EOI Tanpa Audit ☐ Tutup EOI Cadangan Audit ☐ Tutup Tindakan Lain

Catatan

Jumlah huruf yang dibenarkan : 255


Simpan

7

8




Semua Hak Cipta Terpelihara, Hak Cipta © LHDN 2007/PINDAAN JAN 2014 (CHS1)

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**M A L A Y S I A**  
**WCHAI346, KHAIRUDIN BIN SHAMSUDIN**

Laman Utama Keluar Bantuan

Khamis, Januari 10, 2019 5:27:55 pm

< Januari 2019 >

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

**Modal**

**Am**

- \* Halaman Utama
- \* Tukar Kata Laluan

**Pengurusan Kes Audit**

- \* Senarai Kes
- \* Senarai Rayuan Borang Q
- \* Profil Pembayar Cukai
- \* Tambah Kes SPC/Pendahuluan
- \* Status Pembayar Cukai
- \* Sistem Pengurusan Dokumen(DMS)
- \* Carian Pembayar Cukai (STS)

**Prestasi**

- \* Prestasi Pegawai Audit

**Laporan**

- \* Halaman Laporan

**Kes Audit Migrasi**

- \* Senarai Kes Audit (Migrasi)

**Pengurusan Kes MDT0**

- \* Carian MDT0

**Pengurusan Kes EOI (Pegawai Audit)**

- \* Senarai Kes untuk Tindakan
- \* Pendaftaran Kes

### Tindakan Pegawai Audit Cawangan

<b>ID Kes</b>	: LHDN\AN(T).600-6/4/113(2018-460)(DN)	<b>Kategori</b>	: Incoming
<b>Jenis Pertukaran</b>	: Request	<b>Pegawai Kes</b>	: ANGELA LOW SWEE LIAN
<b>Tarikh Surat Permohonan Oleh Negara Pejani</b>	: 06/11/2018	<b>Tarikh Terima Kes</b>	: 09/11/2018
<b>Negara Pejani</b>	: Bahamas	<b>No. Rujukan Negara Pejani</b>	: BHM123238431
<b>Nama Entiti Negara Pejani</b>	: Benny Palraj	<b>Tahun Taksiran Negara Pejani</b>	: 2008 Hingga 2018
<b>Haklumbalas Segera Merujuk Kepada</b>	: Suspek penipuan; Kes mahkamah;	<b>Tujuan Percukaian</b>	: Penentuan, penaksiran dan pungutan cukai;
<b>Tarikh Luput</b>	: 07/02/2019	<b>Latar Belakang Kes</b>	: <a href="#">Test Data.docx</a>
<b>Catatan</b>	: LULUS JPCA		

**Maklumat Pegawai Pihak Berwajib Berwibawa (Competent Authority) Negara Pejani**

<b>Nama</b>	: Hairul Syafiq	<b>E-mel</b>	: syafiq@lhdn.com.my
<b>Jawatan</b>	: Pegawai	<b>No. Telefon</b>	: 0145556666
<b>Bahagian &amp; Jabatan</b>	: IT	<b>Faks</b>	: 036678899
<b>Alamat</b>	: No 14 Taman Lelas Bangi	<b>Perjanjian EOI DTC/TIEA/Multilateral</b>	: //Article 5

**Senarai Entiti Malaysia**

<input type="checkbox"/>	Bil.	Nama	No. Rujukan	Status Audit	Cadangan Audit	Status Kes	Pegawai Audit	Tarikh Akhir Dikemaskini
<input checked="" type="checkbox"/>	1	<a href="#">INCIRAVT</a>	LHDN\AN(T).600-6/4/113(2018-460)(DN)-1	Tiada Rekod	Audit Meja	Tindakan Pegawai Cawangan	KHAIRUDIN BIN SHAMSUDIN	17/11/2018
<input checked="" type="checkbox"/>	2	<a href="#">JUSTIN AZLAN BIN HAM</a>	LHDN\AN(T).600-6/4/113(2018-460)(DN)-2	Tiada Rekod	Audit Meja	Tindakan Pegawai Cawangan	KHAIRUDIN BIN SHAMSUDIN	17/11/2018


10
Hantar

Semua Hak Cipta Terpelihara, Hak Cipta © LHDN 2007/PINDAAN JAN 2014(CMS1)

#### 2.2.7.2.1 View case rejected by Director, IA&EOI Division, DIT

- 290

- Click on specific case id under column 'ID Kes'.



MALAYSIA

BPJA1052, LEONG CHOOI THO

Khamis, Januari 10, 2019 5:53:59 pm

Januari 2019

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
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19	20	21	22	23	24	25
26	27	28	29	30	31	

Modul

Am

- Halaman Utama
- Tukar Kata Laluan

Pengurusan Kes Audit

- Senarai Kes
- Senarai Rayuan Borang Q
- Profil Pembayar Cukai
- Tambah Kes SPC/Pendahuluan
- Status Pembayar Cukai
- Sistem Pengurusan Dokumen(DMS)
- Carian Pembayar Cukai (STS)

Prestasi

- Prestasi Pegawai Audit

Laporan

- Halaman Laporan

Kes Audit Migrasi

- Senarai Kes Audit (Migrasi)

Pengurusan Kes MDTD

- Carian MDTD

Pengurusan Kes EOI

- Pendaftaran Kes
- Senarai Kes untuk Tindakan (5)
- Senarai Kes
- Laporan EOI

Pengurusan Kes EOI (Pegawai Audit)

- Senarai Kes untuk Tindakan (5)
- Pendaftaran Kes

**KES: INCOMING**

4 rekod dijumpai, papir semua rekod


Bil	ID Kes	Jenis Pertukaran	Nama Entiti Negara Pejanji	Negara Pejanji	Tarikh Terima Kes	Status	Pegawai	Tarikh Terakhir Dikemaskini
1	LHDN.AN(T).600-6/4 /64/2018-494(DN)	Request	Cathie Petty	Albania	14/11/2018	Semakan Semula	ANGELA LOW SWEE LIAN	18/11/2018
2	LHDN.AN(T).600-6/4 /64/2018-494(DN)	Request	Affan Altair	Albania	02/11/2018	Tindakan Pegawai Cawangan	ANGELA LOW SWEE LIAN	02/12/2018
3	LHDN.AN(T).600-6/4 /65/2018-612(DN)	Request	Javier Zanetti	Argentina	16/12/2018	Semakan Semula	ANGELA LOW SWEE LIAN	24/12/2018
4	LHDN.AN(T).600-6/4 /12/2018-259(DN)	Request	Tantiana	Australia	06/11/2018	Semakan Semula	ANGELA LOW SWEE LIAN	07/12/2018

**KES: OUTGOING**

Satu rekod dijumpai.

Bil	ID Kes	Jenis Pertukaran	Nama Entiti Malaysia	Status Cawangan	Pegawai EOI JP/CA/Cawangan	Tarikh Terakhir Dikemaskini
1	LHDN.AN(T).600-6/4 /2018-491(OUT)	Request	JACYLINA BT MOHD ZAINI	Daftar	CHERAS	LEONG CHOOI THO

- 'Pemahaman Kes (Sub)' page will be displayed.



MALAYSIA

BPJA1052, LEONG CHOOI THO

Khamis, Januari 10, 2019 5:54:23 pm

Januari 2019

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12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

Modul

Am

- Halaman Utama
- Tukar Kata Laluan

Pengurusan Kes Audit

- Senarai Kes
- Senarai Rayuan Borang Q
- Profil Pembayar Cukai
- Tambah Kes SPC/Pendahuluan
- Status Pembayar Cukai
- Sistem Pengurusan Dokumen(DMS)
- Carian Pembayar Cukai (STS)

Prestasi

- Prestasi Pegawai Audit

Laporan

- Halaman Laporan

Kes Audit Migrasi

- Senarai Kes Audit (Migrasi)

Pengurusan Kes MDTD

- Carian MDTD

Pengurusan Kes EOI

- Pendaftaran Kes
- Senarai Kes untuk Tindakan (5)
- Senarai Kes
- Laporan EOI

Pengurusan Kes EOI (Pegawai Audit)

- Senarai Kes untuk Tindakan (5)
- Pendaftaran Kes

**Tindakan Pegawai Audit Cawangan**

ID Kes : LHDN.AN(T).600-6/4/65/2018-612(DN)

Jenis Pertukaran : Request

Kategori : Incoming

Pegawai Kes : ANGELA LOW SWEE LIAN

Tarikh Surat Permohonan Oleh Negara Pejanji : 21/08/2018

Negara Pejanji : Argentina

Tarikh Terima Kes : 16/12/2018

Nama Entiti Negara Pejanji : Javier Zanetti

No. Rujukan Negara Pejanji : AR0545892

Maklumbalas Segera Merujuk Kepada : Suspek penipuan;

Tahun Taksiran Negara Pejanji : 2000 Hingga 2018

Tujuan Percukaian : Recovery dan pengembalian tuntutan cukai;

Tarikh Luput : 16/03/2019

Latar Belakang Kes : [Test Dummy.docx](#)  
[Test Dummy.docx](#)

Catatan : Tindakan Pegawai Kes

**Maklumat Pegawai Pihak Berwajib Berwibawa (Competent Authority) Negara Pejanji**

Nama	: Anis	E-mel	: anis@lhdn.com.my
Jawatan	: Pegawai	No. Telefon	: 0139679879
Bahagian & Jabatan	: IT	Faks	: 035633321
Alamat	: Jalan Pahlawan 1, Taman Ilham Petaling Jaya	Perjanjian EOI DTC/TIEA/Multilateral	: Article 7//

**Senarai Entiti Malaysia**

Bil.	Nama	No. Rujukan	Status Audit	Cadangan Audit	Status Kes	Pegawai Audit	Tarikh Akhir Dikemaskini
1	NG A0905819	LHDN.AN(T).600-6/4 /65/2018-615(DN)-1	Tiada Rekod	Tutup EOI Tanpa Audit	Semakan Semula	LEONG CHOOI THO	17/12/2018

Hantar

### 2.2.7.2.2 Update requested information.

1. View list of sub-files.
2. Select respective sub-file case under column 'Nama' (Status: 'Semakan Semula').

**LHDN**  
MALAYSIA  
BPJA1052, LEONG CHOOI THO

Khamis, Januari 10, 2019 5:54:23 pm

**Tindakan Pegawai Audit Cawangan**

ID Kes : LHDN\AN(T).600-6/4/65(2018-612)(D)

Jenis Pertukaran : Request

Kategori : Incoming

Pegawai Kes : ANGELA LOW SWEE LIAN

Tarikh Surat Permohonan Oleh Negara Pejanji : 21/08/2018

Tarikh Terima Kes : 16/12/2018

Negara Pejanji : Argentina

No. Rujukan Negara Pejanji : ARG545892

Nama Entiti Negara Pejanji : Javier Zanetti

Tahun Taksiran Negara Pejanji : 2000 Hingga 2018

Maklumbalas Segera Menujuk Kepada : Suspek penipuan;

Tujuan Percubaan : Recovery dan pengukuasaan tuntutan cukai;

Tarikh Luput : 16/03/2019

Latar Belakang Kes : [Test Dummy.docx](#)  
[Test Dummy.docx](#)

Catatan : Tindakan Pegawai Kes

**Maklumat Pegawai Pihak Berwajib Berwibawa (Competent Authority) Negara Pejanji**

Nama : Anis

E-mel : anis@hdn.com.my

Jawatan : Pegawai

No. Telefon : 0139879879

Bahagian & Jabatan : IT

Faks : 039633321

Alamat : Jalan Pahlawan 1/t  
Taman Iham  
Petaling Jaya

Perjanjian EOI DTC/TIEA/Multilateral : Article 7//

**Senarai Entiti Malaysia**

Bil.	Nama	No. Rujukan	Status Audit	Cadangan Audit	Status Kes	Pegawai Audit	Tarikh Akhir Dikemaskini
1	NG A02955819	LHDN\AN(T).600-6/4/65(2018-612)(D)-1	Tiada Rekod	Tutup EOI Tanpa Audit	Semakan Semula	LEONG CHOOI THO	17/12/2018

Hantar

Semua Hak Cipta Terpelihara, Hak Cipta © LHDN 2007/PINDAAN JAN 2014(CHSI)

3. Update these fields:
  - Jenis Maklumat Diminta
  - Cadangan
  - Catatan

4. Click on 'Simpan' button.



5. Repeat steps 2-4 for other remaining sub-files with status 'Semakan Semula'.

**Senarai Kes untuk Tindakan (5)**

**Pengurusan Kes EOI (Pegawai Audit)**

**Senarai Kes untuk Tindakan (5)**

**Pendaftaran Kes**

**Senarai Entiti Malaysia**

Bil.	Nama	No. Rujukan	Status Audit	Cadangan Audit	Status Kes	Pegawai Audit	Tarikh Akhir Dikemaskini
1	NG A0905819	LHDN/AN(T).600-6/4 /65/(2018-612)/(IN)-1	Tiada Rekod	Tutup EOI Tanpa Audit	Semakan Semula	LEONG CHOOI THO	17/12/2018

**Hantar**

**Maklumat Entiti Malaysia (Sub)**

**Kategori**: Individu **Status Audit**: Tiada Rekod

**Nama**: NG A0905819 **Alamat**: LOT 524 (PT 40842), JALAN P10/10

**No. Rujukan Cukai**: 20381673000

**No. Pengenal**: 70

**Cawangan**: PETALING JAYA **Poskod**: 43650

**Tindakan Pegawai Audit Cawangan**

**Jenis Maklumat Diminta**: Ownership Information

**Legal**: ☒ **Beneficial**: ☐

**Cadangan**: ☒ Tutup EOI Tanpa Audit ☐ Tutup EOI Cadangan Audit ☐ Tutup Tindakan Lain

**Catatan**

Jumlah huruf yang dibenarkan: 255

**Simpan**

**3**

Semua Hak Cipta Terpelihara, Hak Cipta © LHDN 2007/PINDAAN JAN 2014(CH51)

6. Click on 'Hantar' button to route the case back to DIT EOI officer.

**LHDN MALAYSIA**

**BPJA1052, LEONG CHOOI THO**

**Januari 2019**

**Modul**

**Am**

**Pengurusan Kes Audit**

**Prestasi**

**Laporan**

**Kes Audit Migrasi**

**Pengurusan Kes MDTD**

**Pengurusan Kes EOI**

**Senarai Kes untuk Tindakan (5)**

**Pengurusan Kes EOI (Pegawai Audit)**

**Senarai Kes untuk Tindakan (5)**

**Pendaftaran Kes**

**Tindakan Pegawai Audit Cawangan**

**ID Kes**: LHDN/AN(T).600-6/4/65/(2018-612)/(IN)

**Jenis Pertukaran**: Request

**Tarikh Surat Permohonan Oleh Negara Pejanji**: 21/08/2018

**Negara Pejanji**: Argentina

**Nama Entiti Negara Pejanji**: Javier Zanetti

**Maklumbalas Segera Merujuk Kepada**: Suspek penipuan;

**Tarikh Luput**: 16/03/2019

**Catatan**: Tindakan Pegawai Kes

**Kategori**: Incoming

**Pegawai Kes**: ANGELA LOW SWEE LIAN

**Tarikh Terima Kes**: 16/12/2018

**No. Rujukan Negara Pejanji**: ARG545892

**Tahun Taksiran Negara Pejanji**: 2000 Hingga 2018

**Tujuan Percubaan**: Recovery dan penguatkuasaan tuntutan cukai

**Latar Belakang Kes**: Test Dummy.docx

**Maklumat Pegawai Pihak Berwajib Berwibawa (Competent Authority) Negara Pejanji**

**Nama**: Anis **E-mel**: anis@hdn.com.my

**Jawatan**: Pegawai **No. Telefon**: 0139679879

**Bahagian & Jabatan**: IT **Faks**: 035633321

**Alamat**: Jalan Pahlawan 1, Taman Itham Petaling Jaya **Perjanjian EOI DTC/TIEA/Multilateral**: Article 7/1

**Senarai Entiti Malaysia**

Bil.	Nama	No. Rujukan	Status Audit	Cadangan Audit	Status Kes	Pegawai Audit	Tarikh Akhir Dikemaskini
1	NG A0905819	LHDN/AN(T).600-6/4 /65/(2018-612)/(IN)-1	Tiada Rekod	Tutup EOI Tanpa Audit	Semakan Semula	LEONG CHOOI THO	17/12/2018

**6**

**Hantar**

Semua Hak Cipta Terpelihara, Hak Cipta © LHDN 2007/PINDAAN JAN 2014(CH51)

## 2.2.8 User Role: Branch Auditor/ Branch Investigator

### 2.2.8.1 Provide requested information

1. Login as Branch Auditor/Branch Investigator.
2. Click on 'Halaman Utama'.

Halaman Utama

Senarai Datang, TAN SAW BEE

No Rujukan Cukai	Nama Pembayar Cukai	Tahun Taksiran	Tarikh IP	Tarikh Agihan	No Daftar Induk	Sebab
2018802019	TAN HONG CHIANG	2007	09/07/2008	30/07/2008	28/SGIAM/2008/9410	0.11
2018801040	MOHD RASHAN BIN BABA	2007	09/07/2008	30/07/2008	28/SGIAM/2008/9413	0.8
20188042010	TAN WOON CHEAN	2007	09/07/2008	30/07/2008	28/SGIAM/2008/9416	0.8
20188078020	-	2007	09/07/2008	30/07/2008	28/SGIAM/2008/9419	0.8
20188701010	ROSNAN BIN MOHAMED	2007	09/07/2008	30/07/2008	28/SGIAM/2008/9422	0.8
20191948000	NG LAI KWAN	2007	09/07/2008	30/07/2008	28/SGIAM/2008/9425	0.8
20197808080	LEONG CHAI FOONG	2007	09/07/2008	30/07/2008	28/SGIAM/2008/9428	0.8
20188404000	NUR ANISA BINTI ISMAIL	2007	09/07/2008	30/07/2008	28/SGIAM/2008/9431	0.8
20188819000	NOR AZMI BIN ABDULLAH	2007	09/07/2008	30/07/2008	28/SGIAM/2008/9434	0.8
20198070000	ALVIN AL PAUL RAJ	2007	09/07/2008	30/07/2008	28/SGIAM/2008/9437	0.8.8
20204230000	SURESTARANI A/L KAVANDER PILLAI	2007	09/07/2008	30/07/2008	28/SGIAM/2008/9440	0.8
20204240000	-	2007	09/07/2008	30/07/2008	28/SGIAM/2008/9443	0.8
20204307000	ALEX KWAN KENG SOON	2007	09/07/2008	30/07/2008	28/SGIAM/2008/9446	0.8

3. Click on respective 'No. Rujukan Cukai' at section 'Senarai Tugas EOI (Incoming Request)'.


Senarai Tugas EOI (Incoming Request)

No Rujukan Cukai	Nama Pembayar Cukai	Tahun Taksiran	Tarikh IP	Tarikh Agihan	No Daftar Induk	Sebab
11837488050	LEE CHEE ENG	2007	09/07/2008	25/07/2008	28/SGIAM/2008/8784	0.5
11838237010	GOH SOON LIANG	2007	09/07/2008	25/07/2008	28/SGIAM/2008/8787	0.5
20188781010	ROSNAN BIN MOHAMED	2007	09/07/2008	30/07/2008	28/SGIAM/2008/9422	0.8
20188919000	NOR AZMI BIN ABDULLAH	2007	09/07/2008	30/07/2008	28/SGIAM/2008/9434	0.8

Papar 1 hingga 4 daripada 4 rekod

4. 'Kes EOI' tab will be enabled.
5. Fill up these field:
  - Jenis Maklumat Diminta
  - Catatan
6. Click on 'Simpan' button.

7. Click on 'Hantar' button to route the case back to DIT EOI officer.
8. Information provided routed back to DIT EOI officer.



**LHDN**  
MALAYSIA  
BPJA1323, TAN SAW BEE

Laman Utama Keluar Bantuan

Home Logout Help

Januari 2019

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26	27	28	29	30	31	

Jumaat, Januari 18, 2019 11:01:59 am

**Modul**

- Am
  - Halaman Utama
  - Tukar Kata Laku
- Pengurusan Kes Audit
  - Senarai Kes
  - Senarai Rayuan Borang Q
  - Profil Pembayar Cukai
  - Tambah Kes SPC/Pendahuluan
  - Status Pembayar Cukai
  - Sistem Pengurusan Dokumen(DMS)
  - Carian Pembayar Cukai (STS)
- Prestasi
  - Prestasi Pegawai Audit
- Laporan
  - Halaman Laporan
- Kes Audit Migrasi
  - Senarai Kes Audit (Migrasi)
- Pengurusan Kes MDTD
  - Carian MDTD
- Pengurusan Kes EOI
  - Pendaftaran Kes
  - Senarai Kes untuk Tindakan
  - Senarai Kes
  - Laporan EOI
- Pengurusan Kes EOI (Pegawai Audit)
  - Senarai Kes untuk Tindakan
  - Pendaftaran Kes

Peringkat A
Peringkat B
Peringkat C
Peringkat D
Peringkat E
Ejen Cukai
Peringkat F
Kes EOI
Tutup Kes

**Maklumat Kes**

ID Kes	: LHDN.AN(T).600-6/4/12(2018-571)(D)	Kategori	: Incoming
Jenis Pertukaran	: Request	Pegawai Kes	: ANGELA LOW SWEE LIAN
Tarikh Surat Permohonan Oleh Negara Pejanji	: 2018-10-01	Tarikh Terima Kes	: 2018-10-24
Negara Pejanji	: Australia	No Rujukan Negara Pejanji	: 2018AUTR0003RT
Nama Entiti Negara Pejanji	: Guldorf	Tahun Taksiran Negara Pejanji	: 2005 Hingga 2016
Maklumbalas Segera Merujuk Kepada	: Suspek penipuan	Tujuan Percukaaian	: Pengambilan dan penguatkuasaan tuntutan cukai
Tarikh Luput	: 2019-01-22	Latar Belakang Kes	:
Catatan			

**Maklumat Pegawai Pihak Berwajib Berwibawa (Competent Authority) Negara Pejanji**

Nama	: Zakaria Simokonda	E-mel	: simokonda@lhdn.com.my
Jawatan	: Pegawai	No.Telefon	: 0123334478
Bahagian & Jabatan	: IT	Faks	: 037778899
Alamat	: Jalan 12b	Perjanjian EOI DTC/TIEA/Multilateral	: Article 25
	: Taman Terentram		
	: Puchong		

**Pendaftaran Entiti Malaysia (Sub)**

Kategori	: Individu	Alamat	: 43, JALAN SETIA IMPIAN
Status Audit	: Sedang Diaudit		: U13/2P, SETIA ALAM SEKSYEN U13
No. Identiti Entiti	: 11637498050		
Nama	: Guldorf	Bandar	: SHAH ALAM
Cawangan	: PETALING JAYA	Poskod	: 40170
		Negeri	: SELANGOR

**Tindakan Pegawai Kes**

Jenis Maklumat Diminta	: Ownership Information
<input type="checkbox"/> Legal	<span style="border: 1px solid #ccc; padding: 2px;">Lampiran</span> Tiada fail.
<input type="checkbox"/> Beneficial	<span style="border: 1px solid #ccc; padding: 2px;">Lampiran</span> Tiada fail.
Catatan	<div style="border: 1px solid #ccc; height: 40px; width: 100%;"></div>

6
Simpan
Hantar
7

5

6

7

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